

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**SIXTH MONTHLY FEE STATEMENT OF SERVICES RENDERED
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM JANUARY 1, 2023 THROUGH JANUARY 31, 2023**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and
reimbursement is sought:

January 1, 2023 through January 31, 2023

Amount of Compensation sought as
actual, reasonable and necessary:

\$1,977,089.00

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$3,876.78

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the SIXTH monthly fee statement filed in this case.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 USA LLC (9450); and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC ("A&M"), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), hereby submits this monthly fee statement (the "Fee Statement"), pursuant to this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521], dated August 17, 2022 (the "Interim Compensation Order") and this Court's Order Under 11 U.S.C. § 1103, Fed. R. Bankr. P. 2014 and 5002 and S.D.N.Y. LBR 2014-1, *Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of January 1, 2023 through January 31, 2023 (the "Sixth Monthly Period"). By this Fee Statement, A&M seeks payment of \$1,585,547.98 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Sixth Monthly Period (i.e., \$1,977,089.00), and (ii) reimbursement of \$3,876.78 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees work by task by professional for the Sixth Monthly Period. Also attached as Exhibit D are time entry records for the Sixth Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M's practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibit E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Sixth Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC January 1, 2023 through January 31, 2023					
PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Campagna, Robert	Managing Director	Restructuring	\$1,325.00	172.5	\$228,562.50
Hoeinghaus, Allison	Managing Director	Compensation & Benefits	\$1,250.00	5.1	\$6,375.00
Bixler, Holden	Managing Director	Case Management	\$1,050.00	68.4	\$71,820.00
Negangard, Kevin	Managing Director	Data Analysis	\$995.00	1.4	\$1,393.00
Deets, James	Senior Director	Compensation & Benefits	\$975.00	14.3	\$13,942.50
Lal, Arjun	Senior Director	Restructuring	\$950.00	13.2	\$12,540.00
Schreiber, Sam	Senior Director	Restructuring	\$925.00	144.6	\$133,755.00
Kinealy, Paul	Senior Director	Case Management	\$900.00	66.0	\$59,400.00
San Luis, Ana	Senior Director	Data Analysis	\$820.00	156.5	\$128,330.00
Tilsner, Jeremy	Senior Director	Data Analysis	\$820.00	131.3	\$107,666.00
Brantley, Chase	Director	Restructuring	\$850.00	184.6	\$156,910.00
Ciriello, Andrew	Director	Restructuring	\$850.00	163.3	\$138,805.00
Bapna, Rishabh	Manager	Compensation & Benefits	\$800.00	9.8	\$7,840.00
Wang, Gege	Manager	Data Analysis	\$550.00	190.8	\$104,940.00
Lucas, Emmet	Senior Associate	Restructuring	\$775.00	159.5	\$123,612.50
Frenkel, Adam	Senior Associate	Restructuring	\$725.00	85.9	\$62,277.50
Dailey, Chuck	Senior Associate	Restructuring	\$675.00	167.6	\$113,130.00
Allison, Roger	Associate	Case Management	\$625.00	162.5	\$101,562.50
Raab, Emily	Associate	Case Management	\$625.00	5.8	\$3,625.00
Calvert, Sam	Associate	Restructuring	\$600.00	179.9	\$107,940.00
Mehta, Rahul	Associate	Compensation & Benefits	\$600.00	10	\$6,000.00
Wadzita, Brent	Associate	Case Management	\$575.00	201.4	\$115,805.00
Colangelo, Samuel	Associate	Restructuring	\$575.00	161.2	\$92,690.00
Pogorzelski, Jon	Analyst	Case Management	\$475.00	139.4	\$66,215.00
Westner, Jack	Analyst	Case Management	\$425.00	21.7	\$9,222.50
Rivera-Rozo, Camila	Para Professional	Restructuring	\$325.00	8.4	\$2,730.00
Total				2,625.1	\$1,977,089.00

SUMMARY OF TOTAL FEES BY TASK CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC January 1, 2023 through January 31, 2023			
Task Code	Description	Total Hours	Total Fees Requested
ASSET SALES	Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts, and creation/support of Asset Purchase Agreements including schedules.	29.7	\$27,070.00
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11.	367.6	\$291,998.50
BUSINESS PLAN	Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections.	108.2	\$95,185.00
CASE ADMINISTRATION	Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	8.1	\$7,462.50
CASH FORECASTS	Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion.	133.5	\$116,235.00
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	126.7	\$77,807.50
COMMUNICATION	Assist the Debtors with the communication process to stakeholders, communication documents and call center.	1.4	\$1,470.00
CONTRACTS	Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc.	5.5	\$5,470.00
COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business "right-sizing" initiatives	0.6	\$427.50
COURT HEARINGS	Prepare for and attend the Court hearings.	5.1	\$4,970.00
DATA MANAGEMENT	Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.	436.8	\$311,650.50
DUE DILIGENCE	Dealing with Creditors and third party inquiries.	301.5	\$229,801.50
FEE APP	Prepare the monthly and interim fee applications in accordance with Court guidelines.	11.7	\$5,535.00
LITIGATION	Advise and assist management and/or the Debtors advisors in litigation matters.	2.3	\$2,505.00
MEETINGS	Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	111.8	\$102,393.50
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee.	54.5	\$35,420.00
MOTIONS/ORDERS	Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.	157.4	\$118,607.50
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement.	388.2	\$311,260.00
STATEMENTS/SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	328.7	\$201,927.50
TRAVEL	Fifty percent of travel time in excess of normal travel to and from Debtor's offices.	4.0	\$2,500.00
VENDOR MANAGEMENT	Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions.	41.8	\$27,392.50
Total		2,625.1	\$1,977,089.00

SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC January 1, 2023 through January 31, 2023	
Expense Category	Amount
Airfare	1,157.80
Meals	40.00
Lodging	364.99
Miscellaneous	1,967.18
Transportation	346.81
Total	\$3,876.78

NOTICE

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., Christopher S. Koenig, and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the UCC, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) counsel to the Chapter 11 Examiner, Jenner & Block, LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn.: Catherine L. Steege, and Vincent E. Lazar, (vi) counsel to the Ad Hoc Group of Custodial Account Holders, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, NY 10119, Attn: Kyle J. Ortiz and Bryan M. Kotliar; (vii) counsel to the Ad Hoc Group of Withhold Account Holders, Troutman Pepper Hamilton Sanders, 875 Third Avenue, New York, NY 10022, Attn: Deborah Kovsky-Apap; (viii) via electronic mail to proposed counsel to the Fee Examiner, Christopher S. Sontchi, at CelsiusFeeExaminer@gklaw.com; and (ix) any other statutory committee appointed in these chapter 11 cases.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,581,671.20 which represents eighty percent (80%) of the compensation sought (i.e. \$1,977,089.00), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$3,876.78 in the total amount of \$1,585,547.98.

New York, NY
Dated: March 14, 2023

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

By: /s/ Robert Campagna
Robert Campagna
600 Madison Ave
New York, NY 10022
Telephone: 646.495.3586
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and
Debtors in Possession*

Exhibit A

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
January 1, 2023 through January 31, 2023*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
ASSET SALES	29.7	\$27,070.00
BANKRUPTCY SUPPORT	367.6	\$291,998.50
BUSINESS PLAN	108.2	\$95,185.00
CASE ADMINISTRATION	8.1	\$7,462.50
CASH FORECASTS	133.5	\$116,235.00
CLAIMS ADMINISTRATION & OBJECTIONS	126.7	\$77,807.50
COMMUNICATION	1.4	\$1,470.00
CONTRACTS	5.5	\$5,470.00
COST REDUCTION INITIATIVES	0.6	\$427.50
COURT HEARINGS	5.1	\$4,970.00
DATA MANAGEMENT	436.8	\$311,650.50
DUE DILIGENCE	301.5	\$229,801.50
FEE APP	11.7	\$5,535.00
LITIGATION	2.3	\$2,505.00
MEETINGS	111.8	\$102,393.50
MONTHLY OPERATING REPORT/UST REPORT	54.5	\$35,420.00
MOTIONS/ORDERS	157.4	\$118,607.50
PLAN / DISCLOSURE STATEMENT	388.2	\$311,260.00
STATEMENTS/SCHEDULES	328.7	\$201,927.50
TRAVEL	4.0	\$2,500.00
VENDOR MANAGEMENT	41.8	\$27,392.50
<i>Total</i>	2,625.1	\$1,977,089.00

*Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
January 1, 2023 through January 31, 2023*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325.00	172.5	\$228,562.50
Hoeinghaus, Allison	Managing Director	\$1,250.00	5.1	\$6,375.00
Bixler, Holden	Managing Director	\$1,050.00	68.4	\$71,820.00
Negangard, Kevin	Managing Director	\$995.00	1.4	\$1,393.00
Deets, James	Senior Director	\$975.00	14.3	\$13,942.50
Lal, Arjun	Senior Director	\$950.00	13.2	\$12,540.00
Schreiber, Sam	Senior Director	\$925.00	144.6	\$133,755.00
Kinealy, Paul	Senior Director	\$900.00	66.0	\$59,400.00
San Luis, Ana	Senior Director	\$820.00	156.5	\$128,330.00
Tilsner, Jeremy	Senior Director	\$820.00	131.3	\$107,666.00
Brantley, Chase	Director	\$850.00	184.6	\$156,910.00
Ciriello, Andrew	Director	\$850.00	163.3	\$138,805.00
Bapna, Rishabh	Manager	\$800.00	9.8	\$7,840.00
Wang, Gege	Manager	\$550.00	190.8	\$104,940.00
Lucas, Emmet	Senior Associate	\$775.00	159.5	\$123,612.50
Frenkel, Adam	Senior Associate	\$725.00	85.9	\$62,277.50
Dailey, Chuck	Senior Associate	\$675.00	167.6	\$113,130.00
Allison, Roger	Associate	\$625.00	162.5	\$101,562.50
Raab, Emily	Associate	\$625.00	5.8	\$3,625.00
Calvert, Sam	Associate	\$600.00	179.9	\$107,940.00
Mehta, Rahul	Associate	\$600.00	10.0	\$6,000.00
Colangelo, Samuel	Associate	\$575.00	161.2	\$92,690.00
Wadzita, Brent	Associate	\$575.00	201.4	\$115,805.00
Pogorzelski, Jon	Analyst	\$475.00	139.4	\$66,215.00
Westner, Jack	Analyst	\$425.00	21.7	\$9,222.50
Rivera-Rozo, Camila	Para Professional	\$325.00	8.4	\$2,730.00
		<i>Total</i>	2,625.1	\$1,977,089.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

ASSET SALES

Assist the Debtors and advisors with various asset sales including discussions with potential buyers, attaining and submitting information for buyer diligence related to the sale, supplying supporting analysis/forecasts and the creation/support of Asset Purchase Agreements including schedules.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	7.2	\$9,540.00
Schreiber, Sam	Senior Director	\$925	4.1	\$3,792.50
Brantley, Chase	Director	\$850	5.6	\$4,760.00
Lucas, Emmet	Senior Associate	\$775	7.8	\$6,045.00
Calvert, Sam	Associate	\$600	2.3	\$1,380.00
Colangelo, Samuel	Analyst	\$575	2.7	\$1,552.50
			<hr/> 29.7 <hr/>	<hr/> \$27,070.00 <hr/>
	<i>Average Billing Rate</i>			<hr/> \$911.45 <hr/>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

BANKRUPTCY SUPPORT

Advise and assist the Debtors on matters concerning operating the business under Chapter 11, including training the Debtors' management on 'Rules of the Road' during Chapter 11, providing ongoing guidance to the Debtors re: Chapter 11 issues, review of court documents, reporting requirements, supporting counsel and others for Chapter 11 related items, performance of other general administrative tasks related to any Chapter 11 proceeding specific to Debtor's enterprise, accounting related items including but not limited to filing date cut-off processes, pre-petition and post-petition claims, payment processes, reporting requirements and bank related items.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	23.3	\$24,465.00
Campagna, Robert	Managing Director	\$1,325	32.5	\$43,062.50
Negangard, Kevin	Managing Director	\$995	1.4	\$1,393.00
Kinealy, Paul	Senior Director	\$900	20.0	\$18,000.00
Lal, Arjun	Senior Director	\$950	3.0	\$2,850.00
Schreiber, Sam	Senior Director	\$925	28.5	\$26,362.50
Tilsner, Jeremy	Senior Director	\$820	2.4	\$1,968.00
Brantley, Chase	Director	\$850	21.5	\$18,275.00
Ciriello, Andrew	Director	\$850	35.4	\$30,090.00
Dailey, Chuck	Senior Associate	\$675	40.5	\$27,337.50
Frenkel, Adam	Senior Associate	\$725	4.1	\$2,972.50
Lucas, Emmet	Senior Associate	\$775	20.1	\$15,577.50
Allison, Roger	Associate	\$625	9.2	\$5,750.00
Calvert, Sam	Associate	\$600	68.7	\$41,220.00
Raab, Emily	Associate	\$625	5.6	\$3,500.00
Wadzita, Brent	Associate	\$575	34.2	\$19,665.00
Colangelo, Samuel	Analyst	\$575	13.4	\$7,705.00
Pogorzelski, Jon	Analyst	\$475	3.8	\$1,805.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

Average Billing Rate

367.6

\$291,998.50

\$794.34

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

BUSINESS PLAN

Advise and assist the Debtors with the planning, development, evaluation and implementation of the Debtor's strategic, business and operating plans relating to the mining and core platforms. This includes discussions with the Debtors' management teams regarding these operating plans and various alternatives, discussions with the Debtors' and Committee advisors regarding such business plans, the coordination and preparation of the related financial projections including income statement and balance sheet projections; analytical support for all scenario discussions regarding potential options for the future of the businesses.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	14.9	\$19,742.50
Schreiber, Sam	Senior Director	\$925	17.9	\$16,557.50
Brantley, Chase	Director	\$850	33.5	\$28,475.00
Ciriello, Andrew	Director	\$850	0.5	\$425.00
Frenkel, Adam	Senior Associate	\$725	37.8	\$27,405.00
Lucas, Emmet	Senior Associate	\$775	2.4	\$1,860.00
Calvert, Sam	Associate	\$600	1.2	\$720.00
			108.2	\$95,185.00
				\$879.71
	Average Billing Rate			

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

CASE ADMINISTRATION

Address administrative matters related to the engagement, including the development and execution of work plans, and project management updates as requested by the Debtors. Activities include coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Schreiber, Sam	Senior Director	\$925	7.7	\$7,122.50
Ciriello, Andrew	Director	\$850	0.4	\$340.00
			8.1	\$7,462.50
	Average Billing Rate			\$921.30

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

CASH FORECASTS

Advise and assist management in treasury matters including the management of liquidity, development of weekly cash forecasts, reporting on cash activity, approving and monitoring of disbursements to ensure compliance with court approved amounts, and other reporting requirements pursuant to various court orders. Also includes scenario analyses to assess the impact of various initiatives on cash flow and liquidity.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	20.2	\$26,765.00
Schreiber, Sam	Senior Director	\$925	6.7	\$6,197.50
Brantley, Chase	Director	\$850	24.2	\$20,570.00
Ciriello, Andrew	Director	\$850	0.3	\$255.00
Lucas, Emmet	Senior Associate	\$775	76.2	\$59,055.00
Colangelo, Samuel	Analyst	\$575	5.9	\$3,392.50
			133.5	\$116,235.00
				\$870.67

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

CLAIMS ADMINISTRATION & OBJECTIONS

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	11.0	\$11,550.00
Campagna, Robert	Managing Director	\$1,325	0.5	\$662.50
Kinealy, Paul	Senior Director	\$900	4.2	\$3,780.00
Schreiber, Sam	Senior Director	\$925	1.2	\$1,110.00
Ciriello, Andrew	Director	\$850	2.2	\$1,870.00
Dailey, Chuck	Senior Associate	\$675	2.1	\$1,417.50
Allison, Roger	Associate	\$625	47.6	\$29,750.00
Raab, Emily	Associate	\$625	0.2	\$125.00
Wadzita, Brent	Associate	\$575	11.9	\$6,842.50
Colangelo, Samuel	Analyst	\$575	0.3	\$172.50
Pogorzelski, Jon	Analyst	\$475	23.8	\$11,305.00
Westner, Jack	Analyst	\$425	21.7	\$9,222.50
			126.7	\$77,807.50
				\$614.11

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

COMMUNICATION

Assist the Debtors with communication planning and outreach to stakeholders, development of communication documents and talking points, and management of the call center.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	1.4	\$1,470.00
			1.4	\$1,470.00
	<i>Average Billing Rate</i>			\$1,050.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
January 1, 2023 through January 31, 2023*

CONTRACTS

Review executory contracts and leases and perform cost/benefit evaluations with respect to the affirmation or rejection of each.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	2.0	\$2,650.00
Kinealy, Paul	Senior Director	\$900	1.3	\$1,170.00
Brantley, Chase	Director	\$850	1.1	\$935.00
Ciriello, Andrew	Director	\$850	0.3	\$255.00
Wadzita, Brent	Associate	\$575	0.8	\$460.00
			5.5	\$5,470.00
				\$994.55
				Average Billing Rate

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COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business “right-sizing” initiatives, including assistance with analysis regarding reductions in force, reductions in vendor spend, and management of hosting and power expenses.
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Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Ciriello, Andrew	Director	\$850	0.3	\$255.00
Colangelo, Samuel	Analyst	\$575	0.3	\$172.50
			0.6	\$427.50
				\$712.50
				Average Billing Rate

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COURT HEARINGS

Prepare for and attend the Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	1.3	\$1,365.00
Campagna, Robert	Managing Director	\$1,325	0.9	\$1,192.50
Schreiber, Sam	Senior Director	\$925	2.3	\$2,127.50
Pogorzelski, Jon	Analyst	\$475	0.6	\$285.00
			5.1	\$4,970.00
				\$974.51

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DATA MANAGEMENT

Assist the Debtors on matters concerning the Debtors' historical and current data systems, analytics, and data preservation. Includes data analysis in support of the Debtors' reports, querying the Debtors' data sets, and reconciling data from various sources.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Campagna, Robert	Managing Director	\$1,325	2.1	\$2,782.50
San Luis, Ana	Senior Director	\$820	145.8	\$119,556.00
Schreiber, Sam	Senior Director	\$925	0.4	\$370.00
Tilsner, Jeremy	Senior Director	\$820	112.1	\$91,922.00
Wang, Gege	Senior Associate	\$550	176.4	\$97,020.00
			436.8	\$311,650.50
	Average Billing Rate			\$713.49

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DUE DILIGENCE

Review and address inquiries from Creditors and various other third parties including the Unsecured Creditors Committee and its advisors, advisors to the various ad hoc groups, the Examiner and her advisors, and other pro se creditors. Activities include but are not limited to reviewing diligence lists, creating and updating diligence trackers, attending phone calls and meetings with such diligence parties, coordinating meetings between the diligence parties and the Debtors' employees, maintaining the data rooms to facilitate the sharing of information, reviewing information being shared with the diligence parties, and preparing various analyses, schedules and data summaries in response to such

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	2.6	\$2,730.00
Campagna, Robert	Managing Director	\$1,325	23.7	\$31,402.50
Kinealy, Paul	Senior Director	\$900	7.8	\$7,020.00
Lal, Arjun	Senior Director	\$950	0.5	\$475.00
Schreiber, Sam	Senior Director	\$925	2.7	\$2,497.50
Tilsner, Jeremy	Senior Director	\$820	1.7	\$1,394.00
Brantley, Chase	Director	\$850	29.1	\$24,735.00
Ciriello, Andrew	Director	\$850	82.8	\$70,380.00
Dailey, Chuck	Senior Associate	\$675	0.7	\$472.50
Frenkel, Adam	Senior Associate	\$725	0.5	\$362.50
Lucas, Emmet	Senior Associate	\$775	2.7	\$2,092.50
Wang, Gege	Senior Associate	\$550	1.0	\$550.00
Allison, Roger	Associate	\$625	16.3	\$10,187.50
Calvert, Sam	Associate	\$600	43.9	\$26,340.00
Wadzita, Brent	Associate	\$575	53.9	\$30,992.50
Colangelo, Samuel	Analyst	\$575	31.6	\$18,170.00
			301.5	\$229,801.50
<i>Average Billing Rate</i>				\$762.19

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FEE APP

Prepare the monthly fee statements and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Ciriello, Andrew	Director	\$850	3.3	\$2,805.00
Rivera-Rozo, Camila	Para Professional	\$325	8.4	\$2,730.00
			11.7	\$5,535.00
				\$473.08

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LITIGATION

Advise and assist management and/or the Debtors advisors in litigation matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	1.0	\$1,325.00
Schreiber, Sam	Senior Director	\$925	1.0	\$925.00
Ciriello, Andrew	Director	\$850	0.3	\$255.00
			<u>2.3</u>	<u>\$2,505.00</u>
	<i>Average Billing Rate</i>			<u>\$1,089.13</u>

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MEETINGS

Participate in meetings with Debtors' management, counsel, independent committee of the Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	6.3	\$6,615.00
Campagna, Robert	Managing Director	\$1,325	22.6	\$29,945.00
Kinealy, Paul	Senior Director	\$900	3.2	\$2,880.00
Lal, Arjun	Senior Director	\$950	3.0	\$2,850.00
San Luis, Ana	Senior Director	\$820	10.7	\$8,774.00
Schreiber, Sam	Senior Director	\$925	9.7	\$8,972.50
Tilsner, Jeremy	Senior Director	\$820	14.6	\$11,972.00
Brantley, Chase	Director	\$850	15.5	\$13,175.00
Ciriello, Andrew	Director	\$850	6.4	\$5,440.00
Dailey, Chuck	Senior Associate	\$675	1.7	\$1,147.50
Frenkel, Adam	Senior Associate	\$725	2.0	\$1,450.00
Lucas, Emmet	Senior Associate	\$775	1.0	\$775.00
Wang, Gege	Senior Associate	\$550	13.4	\$7,370.00
Allison, Roger	Associate	\$625	1.0	\$625.00
Wadzita, Brent	Associate	\$575	0.7	\$402.50
			111.8	\$102,393.50
<i>Average Billing Rate</i>				\$915.86

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**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 426 and other related matters for the US Trustee.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,325	2.5	\$3,312.50
Schreiber, Sam	Senior Director	\$925	0.3	\$277.50
Ciriello, Andrew	Director	\$850	2.1	\$1,785.00
Lucas, Emmet	Senior Associate	\$775	8.7	\$6,742.50
Calvert, Sam	Associate	\$600	24.2	\$14,520.00
Wadzita, Brent	Associate	\$575	7.8	\$4,485.00
Colangelo, Samuel	Analyst	\$575	0.7	\$402.50
Pogorzelski, Jon	Analyst	\$475	8.2	\$3,895.00
			<u>54.5</u>	<u>\$35,420.00</u>
<i>Average Billing Rate</i>				<u>\$649.91</u>

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MOTIONS/ORDERS

Complete analyses and assist the Debtors on various motions filed and on entry of Orders to implement required reporting and other activities contemplated thereby.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$1,050	0.9	\$945.00
Campagna, Robert	Managing Director	\$1,325	6.6	\$8,745.00
Hoeinghaus, Allison	Managing Director	\$1,250	5.1	\$6,375.00
Deets, James	Senior Director	\$975	14.3	\$13,942.50
Kinealy, Paul	Senior Director	\$900	1.2	\$1,080.00
Schreiber, Sam	Senior Director	\$925	10.4	\$9,620.00
Tilsner, Jeremy	Senior Director	\$820	0.5	\$410.00
Ciriello, Andrew	Director	\$850	25.2	\$21,420.00
Bapna, Rishabh	Manager	\$800	9.8	\$7,840.00
Calvert, Sam	Associate	\$600	1.0	\$600.00
Mehta, Rahul	Associate	\$600	10.0	\$6,000.00
Colangelo, Samuel	Analyst	\$575	72.4	\$41,630.00
			157.4	\$118,607.50
				\$753.54

*Celsius Network, LLC, et al.,
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Assist the Debtors and advisors with various analyses and assessment of the components relating to a plan of reorganization.

Average Billing Rate

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STATEMENTS/SCHEDULES

Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$1,050	20.3	\$21,315.00
Kinealy, Paul	Senior Director	\$900	28.3	\$25,470.00
Ciriello, Andrew	Director	\$850	0.6	\$510.00
Allison, Roger	Associate	\$625	84.4	\$52,750.00
Wadzita, Brent	Associate	\$575	92.1	\$52,957.50
Pogorzelski, Jon	Analyst	\$475	103.0	\$48,925.00
			<u>328.7</u>	<u>\$201,927.50</u>
				<u>\$614.32</u>
		<i>Average Billing Rate</i>		

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TRAVEL

Fifty percent of total billable travel time.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Allison, Roger	Associate	\$625	4.0	\$2,500.00
			4.0	\$2,500.00
				\$625.00

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VENDOR MANAGEMENT

Assist the Debtors with vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attending supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to, vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advise the Debtors on general accounts payable questions.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Schreiber, Sam	Senior Director	\$925	0.4	\$370.00
Brantley, Chase	Director	\$850	11.7	\$9,945.00
Colangelo, Samuel	Analyst	\$575	29.7	\$17,077.50
			41.8	\$27,392.50
	Average Billing Rate			\$655.32

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

ASSET SALES

Professional	Date	Hours	Activity
Campagna, Robert	1/2/2023	0.8	Review of open issues regarding bidder diligence / negotiations.
Brantley, Chase	1/3/2023	0.5	Participate in call with debtor and UCC advisors and R. Campagna (A&M) to discuss potential buyer open items list.
Campagna, Robert	1/3/2023	0.5	Call with UCC (G. Pesce), PWP, Centerview (R. Kielty) K&E and C. Brantley (A&M) to discuss bid response.
Colangelo, Samuel	1/4/2023	0.5	Call with Centerview, K&E, and third party prospective buyers and advisors to discuss diligence matters.
Campagna, Robert	1/6/2023	0.8	Analysis of deal structure documents from bidder in sale process.
Brantley, Chase	1/9/2023	0.6	Correspond with the Company re: diligence requests from potential mining asset sale.
Campagna, Robert	1/10/2023	0.9	SG&A analysis preparation and spreadsheet review.
Campagna, Robert	1/11/2023	0.6	Review combination analysis prepared by Centerview related to mining ops.
Campagna, Robert	1/14/2023	0.7	Review UCC's proposed response to bidder.
Colangelo, Samuel	1/18/2023	0.3	Call with S. Schreiber (A&M), Centerview, Perella Weinberg, and M3 to discuss third party bid and sale process.
Colangelo, Samuel	1/18/2023	0.2	Call with S. Schreiber (A&M) to discuss platform bid analysis.
Lucas, Emmet	1/18/2023	2.8	Build initial draft of GK8 sources & uses, closing wire log model to facilitate closing.
Lucas, Emmet	1/18/2023	0.4	Participate in call with J. Butensky, S. Toth (both K&E), B. Beasley (CV) to discuss GK8 closing.
Schreiber, Sam	1/18/2023	0.3	Call with S. Colangelo (A&M), Centerview, Perella Weinberg, and M3 to discuss third party bid and sale process.
Schreiber, Sam	1/18/2023	0.2	Call with S. Colangelo (A&M) to discuss platform bid analysis.
Brantley, Chase	1/19/2023	0.3	Respond to questions from potential bidders re: rig sales.
Lucas, Emmet	1/19/2023	0.6	Call with L. Lamesh, S. Shama (GK8), K&E and Centerview teams to discuss completion steps to close GK8 Sale
Lucas, Emmet	1/19/2023	0.4	Review closing conditions for GK8 sale to current information provided by the company.
Schreiber, Sam	1/23/2023	2.7	Analyze changes to sale structure counter proposal.
Brantley, Chase	1/24/2023	1.4	Review GK8 APA and provide list of questions to team re: sources and uses schedule.
Brantley, Chase	1/24/2023	0.3	Analyze and draft open items list re: sources and uses for GK8 sale.
Brantley, Chase	1/24/2023	1.0	Participate in call with potential bidder to discuss platform bid.

***Celsius Network, LLC, et al.,
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ASSET SALES

Professional	Date	Hours	Activity
Campagna, Robert	1/24/2023	0.9	Call with potential bidder, UCC, K&E, Centerview, and S. Schreiber (A&M) to discuss bidder's proposed transaction and qualifications.
Schreiber, Sam	1/24/2023	0.9	Call with potential bidder, UCC, K&E, Centerview, and R. Campagna (A&M) to discuss bidder's proposed transaction and qualifications.
Brantley, Chase	1/25/2023	0.3	Review responses to GK8 sources and uses questions ahead of call with Centerview.
Campagna, Robert	1/25/2023	0.6	Review of UCC bidder counter proposal and key areas of focus.
Lucas, Emmet	1/25/2023	0.4	Review updated cure schedule listing related to closing of GK8.
Lucas, Emmet	1/25/2023	0.2	Correspond with N. Schleifer (GK8) regarding fact pattern of lease deposit check held by landlord.
Campagna, Robert	1/26/2023	0.7	Emails related to leaked bid information.
Brantley, Chase	1/30/2023	0.6	Review latest draft of GK8 sources and uses and outline open items.
Calvert, Sam	1/30/2023	0.3	Call with E. Lucas (A&M) re: GK8 closing requirements and necessary updates to draft sources and uses.
Campagna, Robert	1/30/2023	0.7	Review details of counter proposal from bidder in platform process.
Lucas, Emmet	1/30/2023	0.3	Call with S. Calvert (A&M) re: GK8 closing requirements and necessary updates to draft sources and uses.
Brantley, Chase	1/31/2023	0.2	Correspond with the Company re: sale of Bitmain coupons.
Brantley, Chase	1/31/2023	0.4	Call with Centerview team, S. Calvert and E. Lucas (both A&M) re: latest GK8 sources & uses and next steps on closing GK8 sale.
Calvert, Sam	1/31/2023	0.7	Participation in call with N. Schleifer, L. Lamesh (GK8), E. Lucas (A&M) re: GK8 closing statement.
Calvert, Sam	1/31/2023	0.4	Call with Centerview team, C. Brantley and E. Lucas (both A&M) re: latest GK8 sources & uses and next steps on closing GK8 sale.
Calvert, Sam	1/31/2023	0.3	Call with E. Lucas (A&M) re: K&E responses to GK8 closing items and next steps.
Calvert, Sam	1/31/2023	0.4	Call with E. Lucas (A&M) re: banking detail on GK8 closing statement.
Calvert, Sam	1/31/2023	0.2	Preparation for call with N. Schleifer, L. Lamesh (GK8) re: GK8 closing statement.
Colangelo, Samuel	1/31/2023	1.7	Assemble coin unwind analysis.
Lucas, Emmet	1/31/2023	0.4	Call with S. Calvert (A&M) re: banking detail on GK8 closing statement.
Lucas, Emmet	1/31/2023	0.4	Correspond with S. Briefel (K&E) regarding items required to close GK8 sale.
Lucas, Emmet	1/31/2023	0.3	Call with S. Calvert (A&M) re: K&E responses to GK8 closing items and next steps.

Exhibit D

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ASSET SALES

Professional	Date	Hours	Activity
Lucas, Emmet	1/31/2023	0.4	Call with Centerview team, C. Brantley and S. Calvert (both A&M) re: latest GK8 sources & uses and next steps on closing GK8 sale.
Lucas, Emmet	1/31/2023	1.2	Review updated GK8 sources & uses for updated closing assumptions, new inputs from GK8.

Subtotal 29.7

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Ciriello, Andrew	1/2/2023	0.2	Correspond with G. Hensley, S. Sanders (K&E), J. Tilsner, G. Wang (A&M) regarding request for CEL data
Ciriello, Andrew	1/2/2023	0.5	Call with G. Hensley, S. Sanders (K&E) regarding request for CEL data
Lucas, Emmet	1/2/2023	0.6	Prepare list of monthly professional fee accruals per request of A. Seetharaman (CEL).
Wadzita, Brent	1/2/2023	1.9	Prepare analysis re: earn retail customers balances.
Allison, Roger	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, S. Calvert, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Bixler, Holden	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, S. Calvert, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Brantley, Chase	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, S. Calvert, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Calvert, Sam	1/3/2023	0.8	Updates to balance sheet trend analysis re: creation of indexable BS.
Calvert, Sam	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Campagna, Robert	1/3/2023	0.5	Weekly A&M call with S. Calvert, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Ciriello, Andrew	1/3/2023	0.2	Correspond with S. Colangelo (A&M) regarding consolidated financials reconciliation request from Examiner
Ciriello, Andrew	1/3/2023	0.2	Participate in weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and S. Calvert (all A&M) re: case updates and current workstreams.
Colangelo, Samuel	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Calvert, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Dailey, Chuck	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, S. Calvert, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Frenkel, Adam	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, S. Calvert, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Kinealy, Paul	1/3/2023	0.3	Research additional UST document requests from L. Wasserman (K&E).
Kinealy, Paul	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, S. Calvert, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Lal, Arjun	1/3/2023	0.5	Weekly A&M call with R. Campagna, S. Calvert, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Lucas, Emmet	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, S. Calvert, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Pogorzelski, Jon	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, B. Wadzita, R. Allison, S. Calvert, and A. Ciriello (all A&M) re: case updates and current workstreams.
Wadzita, Brent	1/3/2023	0.5	Weekly A&M call with R. Campagna, A. Lal, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo, S. Calvert, R. Allison, J. Pogorzelski, and A. Ciriello (all A&M) re: case updates and current workstreams.
Wadzita, Brent	1/3/2023	0.9	Internal working session with internal data support team to review coin data reports and snowflake database.
Allison, Roger	1/4/2023	1.1	Analyze master listing of parties in interest for completeness re: distribution of list to professionals
Allison, Roger	1/4/2023	0.6	Participate in weekly call with P. Kinealy, R. Allison, E. Lucas, S. Calvert (all A&M), L. Lamesh, N. Schleifer (both GK8) to discuss payment approval, liquidity needs.
Calvert, Sam	1/4/2023	2.7	Updates to balance sheet trend analysis for intercompany purposes re: rollup across entities, inclusion of additional entities.
Calvert, Sam	1/4/2023	0.3	Review of questions provided by Aswan and correspondence with A. Ciriello (A&M) re: same.
Calvert, Sam	1/4/2023	1.0	Call with A. Ciriello (A&M) to discuss intercompany accounting analysis, coin report reconciliation analysis and monthly operating reports
Calvert, Sam	1/4/2023	2.1	Roll forward of balance sheet trend analysis to build through petition date re: including potential adjustments from QB level detail.
Calvert, Sam	1/4/2023	1.1	Call with R. Campagna, A. Ciriello (both A&M), Kirkland team, W&C team and M3 team re: intercompany accounting and preferred equity holders claims.

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Calvert, Sam	1/4/2023	0.6	Participate in weekly call with P. Kinealy, R. Allison, E. Lucas (all A&M), L. Lamesh, N. Schleifer (both GK8) to discuss payment approval, liquidity needs.
Calvert, Sam	1/4/2023	0.6	Review of pre-petition AP for GK8.
Calvert, Sam	1/4/2023	0.3	Disbursement of writeup of QuickBooks detail findings and balance sheet trend analysis.
Campagna, Robert	1/4/2023	0.8	Analysis of retail loans stratification by balance and collateral coverage.
Campagna, Robert	1/4/2023	1.4	Analysis of custody account reconciliation and workplan related to distributions.
Campagna, Robert	1/4/2023	1.1	Meeting with UCC professionals (M3 and W&C), A&M (A. Ciriello, S. Calvert) and K&E to discuss intercompany claims process / balances.
Ciriello, Andrew	1/4/2023	0.2	Correspond with J. Ryan (K&E) regarding valuation metrics described in motions related to preferred equity investments
Ciriello, Andrew	1/4/2023	0.7	Research transactions and valuation metrics described in motions related to preferred equity investments
Ciriello, Andrew	1/4/2023	1.0	Call with S. Calvert (A&M) to discuss intercompany accounting analysis, coin report reconciliation analysis and monthly operating reports
Ciriello, Andrew	1/4/2023	1.1	Call with R. Campagna, S. Calvert (A&M), Kirkland team, W&C team and M3 team re: intercompany accounting and preferred equity holders claims.
Dailey, Chuck	1/4/2023	0.4	Analyze change in Institutional loan counterparty amount
Dailey, Chuck	1/4/2023	0.4	Correspondence with K&E team regarding change in institutional loan balance
Dailey, Chuck	1/4/2023	0.8	Analyze historical transactions between Celsius and other crypto counterparties
Kinealy, Paul	1/4/2023	0.2	Analyze Earn/stablecoin opinion issued by Judge Glenn.
Kinealy, Paul	1/4/2023	0.6	Participate in weekly call with S. Calvert, R. Allison, E. Lucas (all A&M), L. Lamesh, N. Schleifer (both GK8) to discuss payment approval, liquidity needs.
Kinealy, Paul	1/4/2023	0.4	Call with D. Latona and J. Ryan (K&E) and B. Airey (Celsius) re: return of certain landlord security deposits.
Lucas, Emmet	1/4/2023	0.3	Correspond with D. Litz (W&C) regarding payment approval process, status of Kroll invoices.
Lucas, Emmet	1/4/2023	0.3	Confirm payments proposed by N. Schleifer (GK8) ahead of weekly standing call.
Lucas, Emmet	1/4/2023	0.6	Participate in weekly call with P. Kinealy, R. Allison, S. Calvert (all A&M), L. Lamesh, N. Schleifer (both GK8) to discuss payment approval, liquidity needs.
Allison, Roger	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, S. Calvert, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.

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Bixler, Holden	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, S. Calvert, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	1/5/2023	0.3	Review supplemental declaration re: additional parties in interest.
Brantley, Chase	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, S. Calvert, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/5/2023	0.2	Call with E. Lucas (A&M) re: GK8 prepayments and amounts outstanding.
Calvert, Sam	1/5/2023	0.4	Intercompany schedule updates re: coin builds.
Calvert, Sam	1/5/2023	0.3	Review and response to various emails re: GK8 operations, intercompany updates and Celsius reporting requirements.
Calvert, Sam	1/5/2023	0.1	Call with P. Kinealy (A&M) re: GK8 prepayments.
Calvert, Sam	1/5/2023	0.5	Call with A. Ciriello (A&M) re: accounting updates related to intercompany entries made.
Calvert, Sam	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/5/2023	1.6	Review of prepetition payments made by GK8 against pre-petition AP.
Calvert, Sam	1/5/2023	2.3	Pulling JE level detail on all intercompany movements between CNL and LLC.
Campagna, Robert	1/5/2023	0.5	Call with S. Calvert, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Campagna, Robert	1/5/2023	0.4	Call with A. Ciriello (A&M) to discuss outstanding Examiner diligence requests, work plan for the week beginning 1/9 and general case updates
Ciriello, Andrew	1/5/2023	0.5	Call with S. Calvert (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	1/5/2023	0.5	Call with R. Campagna, A. Lal, S. Calvert, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	1/5/2023	0.4	Call with R. Campagna (A&M) to discuss outstanding Examiner diligence requests, work plan for the week beginning 1/9 and general case updates
Colangelo, Samuel	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Calvert, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.

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Dailey, Chuck	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, S. Calvert, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, S. Calvert, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	1/5/2023	0.4	Research creditor inquiries from A. Golic (K&E) and follow up with Celsius operations re: same.
Kinealy, Paul	1/5/2023	0.3	Analyze updated parties-in-interest data.
Kinealy, Paul	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, S. Calvert, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	1/5/2023	0.7	Research claims data inquiries from J. Ryan (K&E) for motion support.
Kinealy, Paul	1/5/2023	0.1	Call with S. Calvert (A&M) re: GK8 prepayments.
Lal, Arjun	1/5/2023	0.5	Call with R. Campagna, S. Calvert, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	1/5/2023	0.2	Call with S. Calvert (A&M) re: GK8 prepayments and amounts outstanding.
Lucas, Emmet	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Calvert, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Pogorzelski, Jon	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, B. Wadzita, S. Calvert (all A&M) to discuss case updates and current workstreams.
Wadzita, Brent	1/5/2023	0.5	Call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, E. Lucas, H. Bixler, P. Kinealy, S. Colangelo, A. Frenkel, R. Allison, C. Dailey, S. Calvert, J. Pogorzelski (all A&M) to discuss case updates and current workstreams.
Wadzita, Brent	1/5/2023	1.8	Review coin transactional data re: Series B Financing incoming coin investments.
Calvert, Sam	1/6/2023	1.1	Call with A. Ciriello and R. Campagna (both A&M) re: intercompany updates and balance sheet trend analysis.
Calvert, Sam	1/6/2023	0.5	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: intercompany accounting diligence updates.
Calvert, Sam	1/6/2023	2.3	Updates to balance sheet trend analysis re: formatting and build by deployment strategy.
Calvert, Sam	1/6/2023	0.5	Correspondence with N. Schliefer (GK8) re: updates to disbursements process.

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Calvert, Sam	1/6/2023	0.4	Clean up of intercompany transactions list to send to A. Seetharaman for additional research.
Calvert, Sam	1/6/2023	0.5	Call with R. Campagna (A&M) re: review of novation date accounting workbook and related analyses.
Campagna, Robert	1/6/2023	0.9	Analysis of retail and institutional loan books at request of K&E.
Campagna, Robert	1/6/2023	0.8	Participate in follow up call with A. Ciriello and S. Calvert (A&M) team on next turn of interco analysis.
Campagna, Robert	1/6/2023	0.5	Interco meeting with S. Calvert (A&M)
Campagna, Robert	1/6/2023	0.6	Call with C. Ferraro (Celsius) to discuss Core and staffing issues.
Ciriello, Andrew	1/6/2023	0.5	Call with A. Seetharaman (CEL), S. Calvert (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	1/6/2023	1.1	Call with R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
Dailey, Chuck	1/6/2023	0.7	Analyze retail loan analysis follow-up questions from K&E
Dailey, Chuck	1/6/2023	1.1	Analyze supporting loan detail for FDD
Kinealy, Paul	1/6/2023	0.4	Research creditor inquiry from S. Briefel (K&E).
Kinealy, Paul	1/6/2023	0.4	Analyze status of prepetition trade invoices for GK8.
Kinealy, Paul	1/6/2023	0.3	Research and respond to potential conflicts inquiry.
Kinealy, Paul	1/6/2023	0.2	Research supplemental conflicts inquiry from R. Campagna (A&M).
Kinealy, Paul	1/6/2023	0.4	Call with Celsius data team re: additional fireblocks data.
Lucas, Emmet	1/6/2023	1.6	Draft additional retention agreements for employees now included in initial KERP payment.
Calvert, Sam	1/8/2023	1.2	Call with N. Schliefer (GK8) re: review of pre-petition amounts outstanding and expected payment timelines.
Calvert, Sam	1/8/2023	0.4	Review of coin transaction activity immediately following the petition date.
Calvert, Sam	1/8/2023	0.2	Review of GK8 payments to respond to internal A&M inquiries.
Calvert, Sam	1/9/2023	0.8	Creation of proxy intercompany coin transfer accounting workbook.
Calvert, Sam	1/9/2023	1.3	Updates to intercompany schedules per internal comments.
Calvert, Sam	1/9/2023	0.7	Call with A. Ciriello and R. Campagna (both A&M) re: novation date accounting exercise and adjustments thereto.

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Calvert, Sam	1/9/2023	0.7	Continuation of review of coin transaction activity immediately following the petition date.
Calvert, Sam	1/9/2023	0.6	Call with R. Campagna and A. Ciriello (both A&M) re: accounting updates related to intercompany entries made.
Calvert, Sam	1/9/2023	0.6	Call with A. Ciriello (A&M) regarding updated intercompany accounting analysis
Calvert, Sam	1/9/2023	2.8	Creation of coin transaction activity immediately following the petition date for special committee.
Campagna, Robert	1/9/2023	0.4	Call with K&E (R. Kwasteniet) and Celsius (C. Ferraro) to discuss UCC meeting and other issues.
Campagna, Robert	1/9/2023	0.6	Call with S. Calvert and A. Ciriello (both A&M) re: accounting updates related to intercompany entries made.
Campagna, Robert	1/9/2023	0.7	Call with S. Calvert and A. Ciriello (both A&M) re: novation date accounting exercise and adjustments thereto.
Ciriello, Andrew	1/9/2023	0.6	Call with R. Campagna, S. Calvert (A&M) re: accounting updates related to intercompany entries made.
Ciriello, Andrew	1/9/2023	0.7	Call with R. Campagna, S. Calvert (A&M) re: novation date accounting exercise and adjustments thereto.
Ciriello, Andrew	1/9/2023	0.6	Call with S. Calvert (A&M) regarding updated intercompany accounting analysis
Dailey, Chuck	1/9/2023	0.6	Correspondence with K&E regarding change in Institutional loan balances
Dailey, Chuck	1/9/2023	1.9	Bridge loan and collateral values as of the first day declaration date to the motion
Wadzita, Brent	1/9/2023	1.4	Review fireblocks workspace mapping structure and update workspace to entity mapping.
Wadzita, Brent	1/9/2023	1.6	Analyze intercompany fireblocks coin movements and prepare analysis between debtors.
Allison, Roger	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, S. Calvert, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, S. Calvert, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Brantley, Chase	1/10/2023	0.4	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, S. Calvert, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/10/2023	0.7	Call with HL team, R. Campagna and A. Ciriello (both A&M) re: intercompany claims discussion.
Calvert, Sam	1/10/2023	1.1	Call with A. Ciriello and S. Colangelo (both A&M) re: intercompany profitability analysis updates, post-petition coin walk reporting and related workstreams.
Campagna, Robert	1/10/2023	1.1	Call with T. Ramos (Celsius) to discuss employee matters and retention efforts.

Exhibit D

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Campagna, Robert	1/10/2023	0.6	Participate in call with Houlihan (D. Hilty, B. Greer) and A&M (A. Ciriello, S. Calvert) to discuss intercompany claims.
Campagna, Robert	1/10/2023	0.4	Call with S. Colangelo, S. Calvert, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, S. Calvert, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	1/10/2023	0.7	Call with D. Hilty, B. Geer (HL) and R. Campagna, S. Calvert (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	1/10/2023	0.2	Correspond with Centerview team regarding source of GK8 projections
Ciriello, Andrew	1/10/2023	0.8	Analyze CEL token movement to reconcile CEL treasury balances
Ciriello, Andrew	1/10/2023	1.1	Call with S. Calvert and S. Colangelo (both A&M) re: intercompany profitability analysis updates, post-petition coin walk reporting and related workstreams.
Colangelo, Samuel	1/10/2023	0.4	Edit professional fee tracker per internal request.
Colangelo, Samuel	1/10/2023	0.4	Call with S. Calvert, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Colangelo, Samuel	1/10/2023	1.1	Working session with A. Ciriello and S. Calvert (both A&M) to discuss coin report variances and intercompany amounts.
Dailey, Chuck	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, S. Calvert, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, S. Calvert, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, S. Calvert (all A&M) to discuss case updates and current workstreams.
Lal, Arjun	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, S. Calvert, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, S. Calvert, C. Dailey, C. Brantley, B. Wadzita, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Wadzita, Brent	1/10/2023	0.5	Call with S. Colangelo, R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Dailey, C. Brantley, S. Calvert, R. Allison, A. Frenkel, H. Bixler, P. Kinealy (all A&M) to discuss case updates and current workstreams.
Allison, Roger	1/11/2023	0.5	Call with N. Schleifer (GK8), E. Lucas, S. Calvert and J. Pogorzelski (all A&M) re: disbursement runs, pre-petition payment runs and related analyses.
Bixler, Holden	1/11/2023	0.4	Review report re: CEL treasury transactions.

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Brantley, Chase	1/11/2023	0.6	Prepare workstream outline materials to support change in team and upcoming deliverables and deadlines.
Brantley, Chase	1/11/2023	1.1	Prepare summary of the status of the mining operations and current list of proposals to share with team.
Brantley, Chase	1/11/2023	0.4	Call with A. Lal (A&M) to review workstream outline and resource allocation.
Calvert, Sam	1/11/2023	0.5	Call with N. Schleifer (GK8), E. Lucas, R. Allison and J. Pogorzelski (all A&M) re: disbursement runs, pre-petition payment runs and related analyses.
Calvert, Sam	1/11/2023	0.6	Clean up and review of pre-petition payments file ahead of disbursement to N. Schleifer (GK8) for signoff.
Calvert, Sam	1/11/2023	0.7	Review of invoices provided by GK8 ahead of disbursement run for w/e 1/13/23.
Ciriello, Andrew	1/11/2023	0.6	Call with E. Lucas (A&M) to discuss cash forecast, MOR and general case updates
Dailey, Chuck	1/11/2023	0.4	Correspondence with Celsius team regarding UCC request for transaction detail
Dailey, Chuck	1/11/2023	1.4	Update retail loan summary with latest information
Dailey, Chuck	1/11/2023	2.2	Analyze updated retail loans information
Lal, Arjun	1/11/2023	0.6	Review workstream outline and resource allocation for A&M team ahead of call re: same.
Lal, Arjun	1/11/2023	0.4	Call with C. Brantley (A&M) to review workstream outline and resource allocation.
Lucas, Emmet	1/11/2023	0.6	Call with A. Ciriello (A&M) to discuss cash forecast, MOR and general case updates.
Lucas, Emmet	1/11/2023	0.5	Call with N. Schleifer (GK8), S. Calvert, R. Allison and J. Pogorzelski (all A&M) re: disbursement runs, pre-petition payment runs and related analyses.
Pogorzelski, Jon	1/11/2023	0.5	Call with N. Schleifer (GK8), E. Lucas, R. Allison and S. Calvert (all A&M) re: disbursement runs, pre-petition payment runs and related analyses.
Wadzita, Brent	1/11/2023	1.9	Prepare convenience class analysis to break out customer wallet sizing levels.
Brantley, Chase	1/12/2023	0.4	Call with R. Campagna (A&M) to discuss transition plans related to overall workplan.
Brantley, Chase	1/12/2023	0.7	Review and provide comments on workstream updates for weekly PMO deck.
Brantley, Chase	1/12/2023	0.8	Draft outline of weekly PMO to track ongoing workstreams and share with the team.
Brantley, Chase	1/12/2023	0.2	Working session with S. Colangelo (A&M) to discuss PMO updates.
Brantley, Chase	1/12/2023	0.3	Analyze coin report for the week ending December 23.

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Campagna, Robert	1/12/2023	0.6	Call with A. Hoeinghaus (A&M) to discuss employee matters.
Campagna, Robert	1/12/2023	0.4	Call with C. Brantley to discuss transition plans related to overall workplan.
Campagna, Robert	1/12/2023	0.5	All advisors call with W&C (A. Colodny), M3, PWP, K&E (C. Koenig), and CVP to discuss key areas of focus, POR, mining plan, bidders, etc.
Colangelo, Samuel	1/12/2023	0.3	Assemble initial PMO deck for internal review.
Colangelo, Samuel	1/12/2023	0.2	Working session with C. Brantley (A&M) to discuss PMO updates.
Dailey, Chuck	1/12/2023	0.8	Update international loan diligence list for K&E
Lucas, Emmet	1/12/2023	0.2	Correspond with L. Wasserman (K&E) regarding GK8 intercompany transactions.
Schreiber, Sam	1/12/2023	1.3	Analyze coin freeze and holdings data.
Bixler, Holden	1/13/2023	0.5	Confer with A. Seetharaman (CEL) and A&M team re: asset review.
Campagna, Robert	1/13/2023	0.7	Call with T. Ramos (Celsius) to discuss employee and compensation matters.
Campagna, Robert	1/13/2023	0.6	Follow up related to status of CEO employment agreement
Wadzita, Brent	1/13/2023	0.5	Review off fireblocks crypto wallet matrix and circulate updates.
Bixler, Holden	1/14/2023	1.1	Review and provide comments to draft US asset schedule.
Bixler, Holden	1/14/2023	0.6	Correspond with A&M team re: asset review status.
Brantley, Chase	1/14/2023	0.5	Working session with S. Colangelo to review PMO deck.
Calvert, Sam	1/14/2023	1.0	Call with A. Ciriello (A&M) re: intercompany updates, accounting transactions made immediately prior to petition date and additional analyses to perform.
Campagna, Robert	1/14/2023	0.6	Analysis of assets by geographic location for certain debtors.
Ciriello, Andrew	1/14/2023	1.0	Call with S. Calvert (A&M) to discuss intercompany accounting analysis
Colangelo, Samuel	1/14/2023	0.5	Working session with C. Brantley to review PMO deck.
Allison, Roger	1/15/2023	0.7	Analyze parties in interest listing for completeness re: request from counsel
Calvert, Sam	1/15/2023	0.3	Updating consolidated wallet list for examiner request.
Colangelo, Samuel	1/15/2023	0.6	Update PMO deck and support for current week workstream statuses for w/e 1/20/23.

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Brantley, Chase	1/16/2023	0.2	Correspond with the Company re: proposed BTC hedging program.
Brantley, Chase	1/16/2023	1.1	Review and provide comments on draft of the PMO ahead of distributing to team.
Brantley, Chase	1/16/2023	0.3	Participate in call with E. Lucas (A&M) to discuss potential hedging on BTC.
Calvert, Sam	1/16/2023	0.3	Call with A. Ciriello and S. Colangelo (both A&M) re: discussion of next steps on petition date to current coin reporting.
Calvert, Sam	1/16/2023	1.4	Updates to intercompany model based on internal comments received.
Calvert, Sam	1/16/2023	1.2	Call with R. Campagna, S. Schreiber, A. Ciriello and S. Colangelo (all A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting.
Campagna, Robert	1/16/2023	1.2	Call with S. Schreiber, A. Ciriello, S. Calvert and S. Colangelo (all A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting.
Campagna, Robert	1/16/2023	0.6	Review institutional loan listing and status of individual borrowers in workout.
Campagna, Robert	1/16/2023	0.6	Finalize employment agreement and provide to HR.
Ciriello, Andrew	1/16/2023	0.4	Correspond with T. Martin (Huron) regarding novation and CEL token accounting and research company provided documents regarding the same
Ciriello, Andrew	1/16/2023	0.3	Correspond with R. Shakhnovetsky, D. Tappen (CEL) regarding repayment of DeFi borrowings
Ciriello, Andrew	1/16/2023	0.4	Call with S. Colangelo (A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Ciriello, Andrew	1/16/2023	1.2	Call with R. Campagna, S. Schreiber, S. Calvert and S. Colangelo (all A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Ciriello, Andrew	1/16/2023	0.3	Call with S. Calvert, S. Colangelo (A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Colangelo, Samuel	1/16/2023	0.3	Finalize and distribute PMO deck per internal comments.
Colangelo, Samuel	1/16/2023	0.3	Call with A. Ciriello, S. Calvert (both A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Colangelo, Samuel	1/16/2023	1.2	Call with R. Campagna, S. Schreiber, A. Ciriello and S. Calvert (all A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting.
Colangelo, Samuel	1/16/2023	0.4	Call with A. Ciriello (A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Lucas, Emmet	1/16/2023	0.3	Correspond with C. Brantley (A&M) regarding potential BTC hedging strategy.
Lucas, Emmet	1/16/2023	0.3	Participate in call with C. Brantley (A&M) to discuss potential hedging on BTC.

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Professional	Date	Hours	Activity
Schreiber, Sam	1/16/2023	0.9	Review updated Coin report for period ending 12/30.
Schreiber, Sam	1/16/2023	1.2	Call with R. Campagna, S. Calvert, A. Ciriello and S. Colangelo (all A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting.
Allison, Roger	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, C. Brantley, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Bixler, Holden	1/17/2023	0.4	Correspond with A&M team and L. Workman (CEL) re: disclosure issues.
Bixler, Holden	1/17/2023	0.5	Participate in call with R. Campagna, C. Brantley, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Brantley, Chase	1/17/2023	0.4	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/17/2023	0.9	Call with T. Martin, R. Loh (both Huron), V. Lazar (Jenner), D. Latona, L. Hamlin, E. Jones (all K&E) and R. Campagna, A. Ciriello (A&M) to discuss novation and intercompany accounting.
Calvert, Sam	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, C. Brantley, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Calvert, Sam	1/17/2023	0.6	Correspondence re: year-end accounting entries made at Celsius, and timing of MOR adjustments.
Campagna, Robert	1/17/2023	0.4	Call with A. Ciriello, S. Colangelo (A&M) to discuss petition date current coin report
Campagna, Robert	1/17/2023	0.9	Call with T. Martin, R. Loh (Huron), V. Lazar (Jenner), D. Latona, L. Hamlin, E. Jones (K&E) A. Ciriello S. Calvert (A&M) to discuss novation and intercompany accounting
Campagna, Robert	1/17/2023	0.5	Participate in call with C. Brantley, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	1/17/2023	0.9	Call with T. Martin, R. Loh (Huron), V. Lazar (Jenner), D. Latona, L. Hamlin, E. Jones (K&E) and R. Campagna, S. Calvert (A&M) to discuss novation and intercompany accounting
Ciriello, Andrew	1/17/2023	0.3	Call with S. Colangelo (A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Ciriello, Andrew	1/17/2023	0.2	Correspond with R. Shakhnovetsky, D. Tappen (CEL) regarding repayment of DeFi borrowings
Ciriello, Andrew	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, C. Brantley, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Ciriello, Andrew	1/17/2023	0.4	Call with R. Campagna, S. Colangelo (A&M) to discuss petition date current coin report

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Colangelo, Samuel	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, C. Brantley, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Colangelo, Samuel	1/17/2023	0.4	Call with R. Campagna, A. Ciriello (both A&M) to discuss petition date current coin report.
Colangelo, Samuel	1/17/2023	0.3	Call with A. Ciriello (A&M) re: intercompany accounting updates, discussion of next steps on petition date to current coin reporting
Dailey, Chuck	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Brantley, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Frenkel, Adam	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, C. Brantley, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Kinealy, Paul	1/17/2023	0.9	Research data disclosure issue raised by L. Workman (Celsius) and follow up with K&E and Stretto re: same.
Lal, Arjun	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, C. Brantley, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Lucas, Emmet	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, C. Brantley, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Schreiber, Sam	1/17/2023	2.1	Analyze data underlying latest coin report.
Schreiber, Sam	1/17/2023	1.2	Continue review of updated coin report for period ending 12/30.
Tilsner, Jeremy	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, C. Brantley (all A&M) to discuss case updates and current workstreams.
Wadzita, Brent	1/17/2023	0.5	Participate in call with R. Campagna, H. Bixler, A. Lal, P. Kinealy, A. Ciriello, A. Frenkel, E. Lucas, C. Dailey, R. Allison, C. Brantley, S. Calvert, S. Colangelo, J. Tilsner (all A&M) to discuss case updates and current workstreams.
Wadzita, Brent	1/17/2023	2.6	Analyze listing of Schedule F and accredited customer data for internal review and analysis.
Allison, Roger	1/18/2023	0.6	Correspond with the Celsius finance team re: vested and unpaid employee compensation accounting treatment
Allison, Roger	1/18/2023	0.4	Call with R. Allison and S. Calvert (A&M) re: GK8 pre-petition payments and SOFAs.

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Allison, Roger	1/18/2023	0.7	Call with N. Schleifer and L. Lamesh (both GK8), E. Lucas, R. Allison, J. Pogorzelski and S. Calvert (all A&M) re: MOR reporting next steps, GK8 payment review and additional funding needs.
Bixler, Holden	1/18/2023	0.4	Correspond with Akin and A&M team re: Voyager objections.
Bixler, Holden	1/18/2023	1.4	Review objections to Voyager motion.
Calvert, Sam	1/18/2023	0.7	Call with N. Schleifer and L. Lamesh (both GK8), E. Lucas, J. Pogorzelski and R. Allison (all A&M) re: MOR reporting next steps, GK8 payment review and additional funding needs.
Calvert, Sam	1/18/2023	0.4	Call with L. Koren (Celsius) and E. Lucas (A&M) re: Israel cash forecast update, funding needs and GK8 flow of funds.
Calvert, Sam	1/18/2023	0.4	Call with R. Allison (A&M) re: GK8 pre-petition payments and SOFAs.
Calvert, Sam	1/18/2023	0.5	Partial participation in call with R. Campagna and A. Ciriello (both A&M) re: intercompany updates and discussion of next steps.
Calvert, Sam	1/18/2023	0.9	Call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: MOR preparation and intercompany entries made near petition date.
Calvert, Sam	1/18/2023	0.3	Preparation for call with A. Seetharaman (Celsius) re: MOR preparation.
Calvert, Sam	1/18/2023	0.7	Review of invoices provided by GK8 ahead of disbursement run for w/e 1/20/23.
Campagna, Robert	1/18/2023	1.3	Analysis of balances related to custody program and pro rata calculations.
Campagna, Robert	1/18/2023	0.3	Call with J. Tilsner (A&M) to discuss status of custody distribution and other IT concerns.
Campagna, Robert	1/18/2023	0.4	Prepare summary w/r/t employee retention efforts to date and status of incentive plan.
Campagna, Robert	1/18/2023	0.5	Partial participation in call with S. Calvert and A. Ciriello (both A&M) re: intercompany updates and discussion of next steps.
Campagna, Robert	1/18/2023	0.5	Call with A. Ciriello (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	1/18/2023	0.5	Call with R. Campagna (A&M) to discuss intercompany accounting analysis
Ciriello, Andrew	1/18/2023	0.6	Call with R. Campagna, S. Calvert (A&M) re: intercompany updates and discussion of next steps.
Ciriello, Andrew	1/18/2023	0.3	Participate in call with S. Calvert (A&M) and A. Seetharaman (Celsius) re: intercompany accounting and updates to intercompany schedules.
Dailey, Chuck	1/18/2023	2.3	Update retail loans opening date summary to include sources of collateral and updated coin pricing
Dailey, Chuck	1/18/2023	0.3	Correspondence with G. Hensley (K&E) regarding retail loan data
Dailey, Chuck	1/18/2023	0.8	Analyze custody motion for detail on custody distributions

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Professional	Date	Hours	Activity
Lucas, Emmet	1/18/2023	0.4	Call with L. Koren (Celsius) and S. Calvert (A&M) re: Israel cash forecast update, funding needs and GK8 flow of funds.
Lucas, Emmet	1/18/2023	0.7	Call with N. Schleifer and L. Lamesh (both GK8), S. Calvert, J. Pogorzelski and R. Allison (all A&M) re: MOR reporting next steps, GK8 payment review and additional funding needs.
Pogorzelski, Jon	1/18/2023	0.7	Call with N. Schleifer and L. Lamesh (both GK8), E. Lucas, R. Allison and S. Calvert (all A&M) re: MOR reporting next steps, GK8 payment review and additional funding needs.
Schreiber, Sam	1/18/2023	2.3	Analyze changes in coin balances from petition to present
Tilsner, Jeremy	1/18/2023	0.3	Call with R. Campagna (A&M) to discuss status of custody distribution and other IT concerns.
Wadzita, Brent	1/18/2023	2.1	Analyze off fireblocks crypto wallet matrix to internally produced report and prepare final listing for company review.
Bixler, Holden	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, S. Calvert, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Bixler, Holden	1/19/2023	0.4	Correspond with A&M team re: Voyager objections.
Bixler, Holden	1/19/2023	0.5	Call with B. Wadzita (A&M) re: blockchain coin transactions and blockchain wallets.
Brantley, Chase	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Calvert, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Calvert, Sam	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Campagna, Robert	1/19/2023	0.5	Participation in call with S. Calvert, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Ciriello, Andrew	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo, S. Calvert and J. Pogorzelski (all A&M) re: general case updates and next steps.
Ciriello, Andrew	1/19/2023	0.3	Call with S. Schreiber (A&M) to discuss coin variance report
Colangelo, Samuel	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Calvert and J. Pogorzelski (all A&M) re: general case updates and next steps.
Colangelo, Samuel	1/19/2023	0.3	Call with S. Schreiber (A&M) to discuss presentation materials for coin variance report.

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Dailey, Chuck	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, S. Calvert, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps
Dailey, Chuck	1/19/2023	0.4	Correspondence with Celsius and K&E teams regarding retail loans
Frenkel, Adam	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, S. Calvert, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Kinealy, Paul	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, S. Calvert, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Kinealy, Paul	1/19/2023	0.4	Analyze updated fireblocks data and open issues.
Lucas, Emmet	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, B. Wadzita, C. Dailey, S. Calvert, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Pogorzelski, Jon	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and S. Calvert (all A&M) re: general case updates and next steps.
Schreiber, Sam	1/19/2023	0.3	Call with S. Colangelo (A&M) to discuss presentation materials for coin variance report.
Schreiber, Sam	1/19/2023	0.5	Participation in call with R. Campagna, S. Calvert, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Schreiber, Sam	1/19/2023	0.8	Review updated draft coin variance report.
Schreiber, Sam	1/19/2023	1.1	Provide comments on presentation materials supporting the coin variances.
Schreiber, Sam	1/19/2023	0.3	Call with A. Ciriello (A&M) to discuss coin variance report.
Tilsner, Jeremy	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, S. Calvert, E. Lucas, B. Wadzita, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Wadzita, Brent	1/19/2023	0.5	Participation in call with R. Campagna, S. Schreiber, A. Ciriello, C. Brantley, H. Bixler, P. Kinealy, A. Frenkel, J. Tilsner, E. Lucas, S. Calvert, C. Dailey, S. Colangelo and J. Pogorzelski (all A&M) re: general case updates and next steps.
Wadzita, Brent	1/19/2023	1.2	Prepare analysis to evaluate earn customer account balances by country and wallet size.
Wadzita, Brent	1/19/2023	0.5	Call with H. Bixler (A&M) re: blockchain coin transactions and blockchain wallets.

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Brantley, Chase	1/20/2023	0.9	Update cash and coin report and share with the team for sign-off.
Brantley, Chase	1/20/2023	0.7	Correspond with the Company, K&E and A&M re: filing cash and coin report.
Brantley, Chase	1/20/2023	0.6	Begin drafting talking points for C. Ferraro (Celsius) on the mining update for the court.
Brantley, Chase	1/20/2023	0.4	Review and provide comments for the latest draft of the cash and coin report.
Calvert, Sam	1/20/2023	0.3	Prep for call with C. Ferraro and J. Fan re: mining P&L.
Calvert, Sam	1/20/2023	0.3	Call with E. Lucas (A&M) re: GK8 MOR questions, cash reporting and invoice to third party.
Campagna, Robert	1/20/2023	0.4	Update accrued and unpaid amounts in employment agreement.
Campagna, Robert	1/20/2023	1.3	Preparation of email and key information related to employee programs for analysis of comp team.
Kinealy, Paul	1/20/2023	0.7	Analyze updated fireblocks data and open issues and follow up with Celsius data team re: same.
Lucas, Emmet	1/20/2023	0.3	Call with S. Calvert (A&M) re: GK8 MOR questions, cash reporting and invoice to third party.
Wadzita, Brent	1/20/2023	2.8	Prepare updated coin movement working file for company review on non-retail institutional transactions.
Bixler, Holden	1/21/2023	0.9	Review materials for hearing prep call.
Bixler, Holden	1/21/2023	0.5	Attend hearing prep call with Akin and A&M legal.
Brantley, Chase	1/21/2023	0.3	Finalize and share cash and coin report with the Company and K&E.
Brantley, Chase	1/21/2023	0.4	Finalize and share mining update talking points with J. Fan (Celsius) for review.
Ciriello, Andrew	1/21/2023	0.8	Assemble and distribute data required for KEIP analysis to compensation team
Ciriello, Andrew	1/21/2023	0.3	Create custody asset/liability comparative analysis
Kinealy, Paul	1/21/2023	0.6	Continue to analyze updated fireblocks data and open issues and follow up with Celsius data team re: same.
Bixler, Holden	1/22/2023	0.4	Correspond with A&M team and Akin re: data needed for reply briefing.
Brantley, Chase	1/22/2023	0.3	Share with C. Ferraro (Celsius) and K&E the final mining status update.
Brantley, Chase	1/22/2023	0.2	Respond to questions from K&E re: cash and coin report.
Brantley, Chase	1/22/2023	0.4	Review mining EBITDA adjustments schedule as part of the update for C. Ferraro (Celsius).

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Professional	Date	Hours	Activity
Calvert, Sam	1/22/2023	1.9	Review of questions and creation of responses re: 341 Creditors meeting preparation.
Calvert, Sam	1/22/2023	0.6	Correspondence with various A&M and Celsius parties re: financial reporting updates, pre/post-petition expense splitting and other one-off requests.
Calvert, Sam	1/22/2023	0.2	Correspondence with A. Seetharaman (Celsius) re: following up on intercompany entry detail.
Ciriello, Andrew	1/22/2023	0.3	Assemble and distribute additional data required for KEIP analysis to compensation team
Colangelo, Samuel	1/22/2023	0.3	Update PMO deck and support for current week workstream statuses for w/e 1/27/23.
Kinealy, Paul	1/22/2023	0.7	Review and revise draft talking points for C. Ferraro (Celsius) for upcoming 341 meeting.
Wadzita, Brent	1/22/2023	1.2	Prepare retail transactional analysis re: Celsius and Voyager.
Bixler, Holden	1/23/2023	0.4	Call with L. Workman (Celsius) and P. Kinealy (A&M) re GK8 insurance issues.
Bixler, Holden	1/23/2023	0.7	Confer with C. Ferraro (CEL) and D. Latona (K&E) re: GK8 341 planning.
Bixler, Holden	1/23/2023	0.5	Confer with Akin re: voyager hearing prep.
Bixler, Holden	1/23/2023	0.7	Correspond with A&M team re: items needed for Voyager testimony.
Brantley, Chase	1/23/2023	0.4	Provide workstream update comments for weekly PMO with team.
Brantley, Chase	1/23/2023	0.6	Correspond with team re: contract rejections and damages estimates.
Brantley, Chase	1/23/2023	0.5	Continue to review weekly PMO and provide comments ahead of distribution.
Brantley, Chase	1/23/2023	0.6	Correspond with the Company re: mining operations update ahead of hearing.
Calvert, Sam	1/23/2023	0.4	Participation in call R. Campagna and A. Ciriello (both A&M) re: updates to intercompany analyses and next steps.
Calvert, Sam	1/23/2023	0.1	Call with A. Seetharaman (Celsius) re: intercompany entries.
Calvert, Sam	1/23/2023	0.6	Review of responses to 341 meeting questions and disbursement to GK8.
Calvert, Sam	1/23/2023	0.6	Participation in call with Houlihan team, R. Campagna and A. Ciriello (both A&M) re: updates to intercompany analyses and next steps.
Calvert, Sam	1/23/2023	0.7	Participation in call with A. Seetharaman (Celsius) and A. Ciriello (A&M) re: unreconciled interco entries.
Calvert, Sam	1/23/2023	0.3	Correspondence with N. Schleifer and A. Seetharaman (Celsius) re: GK8 341 meeting preparation and intercompany items.
Calvert, Sam	1/23/2023	1.0	Working session with E. Lucas (A&M) to update responses to GK8 341 questions.

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Campagna, Robert	1/23/2023	0.4	Participation in call S. Calvert and A. Ciriello (both A&M) re: updates to intercompany analyses and next steps.
Campagna, Robert	1/23/2023	0.6	Participation in call with Houlihan team, S. Calvert and A. Ciriello (both A&M) re: updates to intercompany analyses and next steps.
Campagna, Robert	1/23/2023	0.6	Review of November fee application prior to finalizing.
Campagna, Robert	1/23/2023	1.1	Review of intercompany asset and liability transfer documentation provided by equity group.
Ciriello, Andrew	1/23/2023	0.7	Participation in call with A. Seetharaman (Celsius) and S. Calvert (A&M) re: unreconciled interco entries.
Ciriello, Andrew	1/23/2023	0.6	Participation in call with Houlihan team, R. Campagna, S. Calvert (both A&M) re: updates to intercompany analyses and next steps.
Ciriello, Andrew	1/23/2023	0.4	Participation in call R. Campagna, S. Calvert (both A&M) re: updates to intercompany analyses and next steps.
Colangelo, Samuel	1/23/2023	0.2	Continued updates to PMO deck and support for current week workstream statuses for w/e 1/27/23.
Kinealy, Paul	1/23/2023	0.6	Analyze updated talking points and underlying data for C. Ferraro for upcoming 341 meeting.
Kinealy, Paul	1/23/2023	0.4	Call with L. Workman (Celsius) and H. Bixler (A&M) re GK8 insurance issues.
Lucas, Emmet	1/23/2023	0.6	Working session with S. Calvert (A&M) to update responses to GK8 341 questions.
Lucas, Emmet	1/23/2023	0.2	Participate in call with T. Walsh (CEL) to discuss US payroll.
Lucas, Emmet	1/23/2023	1.2	Provide additional responses to cash related questions ahead of GK8 341 meeting.
Negangard, Kevin	1/23/2023	0.3	Correspondence with project team regarding the efforts to document and assess the IT environment.
Schreiber, Sam	1/23/2023	2.2	Research potential auditors in support of emergence accounting.
Wadzita, Brent	1/23/2023	2.2	Investigate customer account balance inquiry at the request of counsel.
Allison, Roger	1/24/2023	0.9	Participate in call with N. Schleifer, L. Lamesh (both GK8), H. Bixler, R. Allison, S. Calvert, E. Lucas (all A&M) to review responses to 341 questions.
Bixler, Holden	1/24/2023	0.9	Review transfer data re: claims issues.
Bixler, Holden	1/24/2023	0.5	Confer with Akin re: voyager hearing debrief.
Bixler, Holden	1/24/2023	0.9	Participate in call with N. Schleifer, L. Lamesh (both GK8), E. Lucas, R. Allison, S. Calvert (all A&M) to review responses to 341 questions.
Bixler, Holden	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.

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Brantley, Chase	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Calvert, Sam	1/24/2023	0.5	Call with J. Butensky, S. Briefel (both K&E) and E. Lucas (A&M) re: GK8 closing requirements and updates to the sale process generally.
Calvert, Sam	1/24/2023	0.2	Working session with A. Ciriello (A&M) reviewing QuickBooks entries related to DTAs and DTLs for examiner request.
Calvert, Sam	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Calvert, Sam	1/24/2023	0.3	Correspondence with N. Schleifer (GK8) re: disbursement runs and 341 meeting preparations.
Calvert, Sam	1/24/2023	0.8	Review of and updates to intercompany model and QB entries ahead of discussion with Celsius and A&M.
Calvert, Sam	1/24/2023	0.9	Participate in call with N. Schleifer, L. Lamesh (both GK8), H. Bixler, R. Allison, E. Lucas (all A&M) to review responses to 341 questions.
Calvert, Sam	1/24/2023	1.8	Working session with E. Lucas (A&M) to review source and uses document and run through closing statement methodology per the terms of GK8 APA.
Campagna, Robert	1/24/2023	0.6	Call with C. Ferraro (CEL) and CEL accounting team, and S. Schreiber (A&M) to discuss requirements for accounting firms and audits.
Campagna, Robert	1/24/2023	0.8	GK8 section 341 meeting preparation.
Campagna, Robert	1/24/2023	0.6	Call with S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates
Campagna, Robert	1/24/2023	0.1	Call with A. Ciriello (A&M) to discuss outstanding Examiner diligence requests
Ciriello, Andrew	1/24/2023	0.4	Prepare for Steering Committee call to discuss coin report from petition date to 12/30
Ciriello, Andrew	1/24/2023	0.1	Call with R. Campagna (A&M) to discuss outstanding Examiner diligence requests
Ciriello, Andrew	1/24/2023	0.2	Working session with S. Calvert (A&M) reviewing QuickBooks entries related to DTAs and DTLs for examiner request.
Ciriello, Andrew	1/24/2023	0.3	Prepared revised employee data for KEIP analysis
Ciriello, Andrew	1/24/2023	0.3	Review weekly PMO presentation and prepare for internal team meeting
Ciriello, Andrew	1/24/2023	0.3	Review and comment on coin report since petition date open items for discussion with management
Ciriello, Andrew	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.

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Professional	Date	Hours	Activity
Colangelo, Samuel	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Dailey, Chuck	1/24/2023	0.3	Email correspondence with K&E regarding retail loans opening data
Dailey, Chuck	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Dailey, Chuck	1/24/2023	0.9	Analyze latest freeze as of January 13th and compare to freeze reports used in current analysis
Frenkel, Adam	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Kinealy, Paul	1/24/2023	0.4	Research creditor invoice inquiries from C. McGrail (K&E) and advise re: same.
Kinealy, Paul	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, S. Calvert, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Kinealy, Paul	1/24/2023	0.8	Analyze transactional data to identify potential preference parties and instruct B. Wadzita (A&M) re: same.
Kinealy, Paul	1/24/2023	0.3	Research creditor noticing inquiry from Stretto.
Lucas, Emmet	1/24/2023	0.5	Call with J. Butensky, S. Briefel (both K&E) and S. Calvert (A&M) re: GK8 closing requirements and updates to the sale process generally.
Lucas, Emmet	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Lucas, Emmet	1/24/2023	0.9	Participate in call with N. Schleifer, L. Lamesh (both GK8), H. Bixler, R. Allison, S. Calvert (all A&M) to review responses to 341 questions.
Lucas, Emmet	1/24/2023	1.8	Working session with S. Calvert (A&M) to review source and uses document and run through closing statement methodology per the terms of GK8 APA.
Pogorzelski, Jon	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Colangelo, S. Calvert (all A&M) to discuss current workstreams and case updates.
Schreiber, Sam	1/24/2023	0.9	Prepare schedule of potential audit and valuation firms for Company review.
Schreiber, Sam	1/24/2023	0.6	Call with R. Campagna, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.

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Schreiber, Sam	1/24/2023	0.6	Call with C. Ferraro (CEL) and CEL accounting team, and R. Campagna (A&M) to discuss requirements for accounting firms and audits.
Tilsner, Jeremy	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Wadzita, Brent	1/24/2023	0.6	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, A. Ciriello, C. Brantley, J. Tilsner, E. Lucas, A. Frenkel, C. Dailey, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Bixler, Holden	1/25/2023	0.6	Attend Exco meeting re: claims updates.
Bixler, Holden	1/25/2023	0.7	Review claims materials in preparation for Exco meeting.
Brantley, Chase	1/25/2023	0.3	Correspond with the Company re: Core contract rejection damages analysis.
Brantley, Chase	1/25/2023	0.3	Review latest draft of second exclusivity extension motion.
Calvert, Sam	1/25/2023	0.8	Call with A. Seetharaman, L. Koren (Celsius) and A. Ciriello (A&M) re: intercompany accounting analysis walk-through.
Calvert, Sam	1/25/2023	0.3	Correspondence with A. Seetharaman and L. Koren (both A&M) re: intercompany accounting analyses.
Calvert, Sam	1/25/2023	0.6	Correspondence with C. Brantley and E. Lucas (both A&M) re: GK8 sources and uses and other operational items.
Calvert, Sam	1/25/2023	0.3	Participation in call E. Lucas (A&M) re: GK8 closing process and next steps.
Campagna, Robert	1/25/2023	0.4	Analysis of FTX related exposures.
Campagna, Robert	1/25/2023	0.4	Call with Celsius, K&E, and S. Schreiber and C. Brantley (A&M) to continue discussing potential auditors.
Ciriello, Andrew	1/25/2023	0.5	Participate in call with E. Lucas, J. Deets, A. Hoeinghaus, R. Mehta (all A&M) to discuss employee data available related to incentive plan.
Ciriello, Andrew	1/25/2023	0.8	Call with A. Seetharaman, L. Koren (CEL) and S. Calvert (A&M) re: intercompany accounting analysis walk-through.
Colangelo, Samuel	1/25/2023	0.6	Assemble petition-date coin balance summary per internal request.
Dailey, Chuck	1/25/2023	1.6	Collect and analyze data for specific counterparty exposure in response to K&E inquiry
Dailey, Chuck	1/25/2023	0.3	Email correspondence with K&E and A&M teams regarding ETH staking periods
Kinealy, Paul	1/25/2023	0.4	Research noticing inquiry from B. Karpuk (Stretto) and advise re: same.
Kinealy, Paul	1/25/2023	0.8	Research preference exposure inquiry from E. Jones (K&E).

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Kinealy, Paul	1/25/2023	0.6	Research loan liquidation inquiry from G. Reardon (K&E).
Lucas, Emmet	1/25/2023	0.3	Participation in call S. Calvert (A&M) re: GK8 closing process and next steps.
Lucas, Emmet	1/25/2023	0.5	Participate in call with A. Ciriello, J. Deets, A. Hoeinghaus, R. Mehta (all A&M) to discuss employee data available related to incentive plan.
Negangard, Kevin	1/25/2023	0.6	Review draft summary information provided by corporate IT team regarding the documentation of the IT environment.
Schreiber, Sam	1/25/2023	0.7	Prepare updated auditor contact list in advance of call with Company
Schreiber, Sam	1/25/2023	0.4	Call with Celsius, K&E, and R. Campagna (A&M) to continue discussing potential auditors.
Schreiber, Sam	1/25/2023	0.8	Compile notes related to auditor discussions and engagement status
Wadzita, Brent	1/25/2023	0.9	Prepare analysis to review potential exposure re: Alameda chapter 11 filing.
Wadzita, Brent	1/25/2023	1.8	Review off fireblocks crypto wallet matrix re: relevant chains and links to block explorers.
Wadzita, Brent	1/25/2023	1.7	Prepare analysis to review potential exposure re: other crypto currency chapter 11 filings.
Allison, Roger	1/26/2023	1.2	Prepare for GK8 341 hearing
Bixler, Holden	1/26/2023	0.9	Review and provide comments to draft response to fee examiner.
Bixler, Holden	1/26/2023	0.9	Attend prep session with C. Ferraro (CEL) re: GK8 341 meeting.
Bixler, Holden	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Brantley, Chase	1/26/2023	0.7	Call with C. Dailey, S. Schreiber, C. Dailey, A. Ciriello, S. Colangelo and S. Calvert (A&M) to discuss intercompany balances and adjustments
Brantley, Chase	1/26/2023	0.2	Correspond with K&E regarding Core contract rejection damages analysis.
Calvert, Sam	1/26/2023	0.7	Call with S. Schreiber, A. Ciriello, C. Brantley, C. Dailey and S. Colangelo (all A&M) re: adjustments to intercompany accounting for purposes of the liquidation analysis.
Campagna, Robert	1/26/2023	0.4	Call with S. Schreiber and C. Dailey (A&M) to discuss retail loan analysis
Campagna, Robert	1/26/2023	0.5	Call with S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Campagna, Robert	1/26/2023	0.3	Analysis of retail loan data in advance of call on the same topic.

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Ciriello, Andrew	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Ciriello, Andrew	1/26/2023	0.7	Call with C. Dailey, S. Schreiber, C. Brantley, S. Colangelo and S. Calvert (A&M) to discuss intercompany balances and adjustments
Colangelo, Samuel	1/26/2023	0.7	Call with C. Dailey, S. Schreiber, C. Brantley, A. Ciriello, S. Colangelo and S. Calvert (A&M) to discuss intercompany balances and adjustments.
Colangelo, Samuel	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Dailey, Chuck	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates
Dailey, Chuck	1/26/2023	2.7	Update liquidation analysis functional to make intercompany claims pari passu with general unsecured claims
Dailey, Chuck	1/26/2023	0.7	Call with C. Dailey, S. Schreiber, C. Brantley, A. Ciriello, S. Colangelo and S. Calvert (A&M) to discuss intercompany balances and adjustments
Dailey, Chuck	1/26/2023	1.3	Update retail loan analysis for latest coin prices and collateral values
Dailey, Chuck	1/26/2023	0.4	Call with S. Schreiber and R. Campagna (A&M) to discuss retail loan analysis
Dailey, Chuck	1/26/2023	0.3	Coordinate response to FTX exposure to K&E
Frenkel, Adam	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Lucas, Emmet	1/26/2023	1.2	Draft additional retention agreements for third round of employees included in initial KERP payment.
Lucas, Emmet	1/26/2023	0.5	Participate in call with N. Schleifer (GK8) to discuss open items to sale closing.
Lucas, Emmet	1/26/2023	0.2	Provide responses to S. Toth (K&E) on lease deposit check with GK8.
Lucas, Emmet	1/26/2023	0.3	Correspond with R. Allison (A&M) regarding intercompany payable from GK8 to Celsius Network IL.
Lucas, Emmet	1/26/2023	0.3	Provide responses to N. Schleifer (GK8) on action items, next steps for sale closing.
Lucas, Emmet	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Negangard, Kevin	1/26/2023	0.5	Correspondence with project team regarding the current status of the IT environment assessment initiatives.
Schreiber, Sam	1/26/2023	0.7	Call with C. Dailey, C. Dailey, C. Brantley, A. Ciriello, S. Colangelo and S. Calvert (A&M) to discuss intercompany balances and adjustments.

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Professional	Date	Hours	Activity
Schreiber, Sam	1/26/2023	0.5	Call with R. Campagna, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Schreiber, Sam	1/26/2023	1.1	Review sections of draft report provided by examiner.
Schreiber, Sam	1/26/2023	0.4	Call with R. Campagna and C. Dailey (A&M) to discuss retail loan analysis.
Schreiber, Sam	1/26/2023	0.8	Analyze retail loan data related to collateral levels and maturity dates.
Tilsner, Jeremy	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, B. Wadzita, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Wadzita, Brent	1/26/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, J. Tilsner, A. Ciriello, E. Lucas, C. Dailey, A. Frenkel, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Bixler, Holden	1/27/2023	0.4	Correspond with A&M team re: strategy for review of fireblocks data.
Campagna, Robert	1/27/2023	0.7	Call with R. Deutsch related to KERP program and employee agreements.
Ciriello, Andrew	1/27/2023	0.6	Call with L. Workman (CEL) to discuss contents of Examiner report
Colangelo, Samuel	1/27/2023	0.3	Correspond with Celsius and K&E regarding professional fee payment procedures.
Dailey, Chuck	1/27/2023	1.2	Update retail loans analysis to include potential set-off scenarios
Dailey, Chuck	1/27/2023	0.8	Review Abra loan purchase proposal and supporting documentation
Dailey, Chuck	1/27/2023	2.3	Create balance sheet summary for special committee presentation
Kinealy, Paul	1/27/2023	0.7	Analyze updated fireblocks data re: unknown transactions.
Raab, Emily	1/27/2023	0.8	Research response to question regarding intercompany matrices.
Schreiber, Sam	1/27/2023	0.3	Prepare coin variance report for discussion with Special Committee
Schreiber, Sam	1/27/2023	1.7	Develop scenario analysis related to retail borrow program.
Dailey, Chuck	1/28/2023	1.6	Update NAV summary in advance of discussion with Centerview
Dailey, Chuck	1/28/2023	2.7	Update retail loan analysis for various offset scenarios
Dailey, Chuck	1/28/2023	0.6	Review CVP NAV analysis and compare to internal summary
Kinealy, Paul	1/28/2023	0.8	Review status of fireblocks data analysis and open issues.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Bixler, Holden	1/29/2023	0.8	Review draft de minimus asset sale overview document.
Ciriello, Andrew	1/29/2023	2.8	Review and comment on draft sections of Examiner report
Dailey, Chuck	1/29/2023	1.4	Update retail loan set-off analysis presentation for latest coin values
Kinealy, Paul	1/29/2023	0.3	Research inquiry from D. Chapman (Akin) re: certain creditors in transactional data.
Kinealy, Paul	1/29/2023	0.4	Follow up with N. Schleifer (GK8) re: updates to various disclosure schedules.
Schreiber, Sam	1/29/2023	2.3	Review draft Examiner report section related to liquidity.
Bixler, Holden	1/30/2023	0.8	Confer with A&M team re: comments to di minimus asset sale overview document.
Bixler, Holden	1/30/2023	0.8	Correspond with Akin and team re: blockfi research.
Brantley, Chase	1/30/2023	0.3	Review draft of PMO deck and provide updates on workstreams ahead of sharing with group.
Calvert, Sam	1/30/2023	1.1	Updates to draft sources and uses following receipt of closing data from N. Schiefer (GK8).
Calvert, Sam	1/30/2023	2.1	Updates to source and uses build and related analyses ahead of GK8 close.
Calvert, Sam	1/30/2023	0.5	Call with A. Ciriello (A&M) re: intercompany analysis, diligence requests and general case updates.
Ciriello, Andrew	1/30/2023	0.2	Coordinate FTX research related to preference claims analysis
Ciriello, Andrew	1/30/2023	0.3	Coordinate HR data sharing with comp and benefits team in support of KEIP workstream
Ciriello, Andrew	1/30/2023	0.5	Call with S. Calvert (A&M) re: intercompany analysis, diligence requests and general case updates.
Colangelo, Samuel	1/30/2023	0.6	Update professional fee payment and run-rate tracker to reflect latest payments and filings.
Colangelo, Samuel	1/30/2023	0.4	Update PMO deck and support for current week workstream statuses for w/e 2/3/23.
Dailey, Chuck	1/30/2023	0.4	Prepare presentation version of set-off borrow analysis for distribution
Dailey, Chuck	1/30/2023	1.2	Update retail loan set-off analysis presentation for various set-off scenarios
Dailey, Chuck	1/30/2023	0.4	Email correspondence with CMS team to discuss intercompany balances as of the petition date
Kinealy, Paul	1/30/2023	0.7	Analyze updated transactional data from B. Wadzita (A&M) responsive to supplemental request from D. Chapman (Akin).
Kinealy, Paul	1/30/2023	0.4	Analyze updated fireblocks data re: unknown incoming transactions.

Exhibit D

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Raab, Emily	1/30/2023	2.1	Research response to question regarding intercompany matrices.
Wadzita, Brent	1/30/2023	1.9	Working session to evaluate potential exposure to BlockFi.
Wadzita, Brent	1/30/2023	1.2	Review company statements and scheduled to evaluate exposure to BlockFi.
Allison, Roger	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, A. Frenkel, C. Dailey, R. Allison, B. Wadzita, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Bixler, Holden	1/31/2023	0.2	Review correspondence with K&E re: di minimus asset sales.
Bixler, Holden	1/31/2023	0.3	Further correspondence with Akin re: blockfi research.
Bixler, Holden	1/31/2023	0.4	Review asset sale flow chart.
Bixler, Holden	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Brantley, Chase	1/31/2023	0.3	Coordinate with team review of the Examiner report and timeline to produce summary of responses.
Brantley, Chase	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Brantley, Chase	1/31/2023	2.7	Begin reviewing mining utility obligation section of the Examiner report and comparing figures to internal records.
Brantley, Chase	1/31/2023	0.4	Participate in call with R. Campagna, S. Schreiber, E. Lucas, C. Dailey (all A&M) to discuss NewCo business strategy.
Calvert, Sam	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, A. Frenkel, C. Dailey, R. Allison, B. Wadzita, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Calvert, Sam	1/31/2023	0.2	Call with A. Ciriello (A&M) re: interco and general case updates.
Calvert, Sam	1/31/2023	1.7	Continued review of examiner report.
Calvert, Sam	1/31/2023	2.6	Review of examiner report to identify data gaps.
Campagna, Robert	1/31/2023	0.4	Participate in call with E. Lucas, S. Schreiber, C. Brantley, C. Dailey (all A&M) to discuss NewCo business strategy.
Campagna, Robert	1/31/2023	0.5	Call with S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Ciriello, Andrew	1/31/2023	0.2	Call with S. Calvert (A&M) re: interco and general case updates.

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Professional	Date	Hours	Activity
Ciriello, Andrew	1/31/2023	0.3	Review and comment on draft coin swap tracking template
Ciriello, Andrew	1/31/2023	0.4	Call with L&W and FTI to discuss production of documents to regulatory agencies
Ciriello, Andrew	1/31/2023	1.3	Review and analyze Examiner report findings with respect to price manipulation and data sources cited
Colangelo, Samuel	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Dailey, Chuck	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates
Dailey, Chuck	1/31/2023	0.4	Participate in call with R. Campagna, S. Schreiber, C. Brantley, E. Lucas (all A&M) to discuss NewCo business strategy
Dailey, Chuck	1/31/2023	0.4	Correspondence with Celsius team regarding follow-up meetings on the wind down analysis
Frenkel, Adam	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Kinealy, Paul	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, S. Calvert, C. Brantley, E. Lucas, A. Frenkel, C. Dailey, R. Allison, B. Wadzita, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Kinealy, Paul	1/31/2023	0.8	Prepare summary and overview of de minimis sale noticing requirements for L. Workman (Celsius) and follow up re: same.
Lucas, Emmet	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, C. Brantley, P. Kinealy, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Lucas, Emmet	1/31/2023	0.4	Participate in call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (all A&M) to discuss NewCo business strategy.
Lucas, Emmet	1/31/2023	0.2	Correspond with P. Holert (CEL) regarding rig sales, other mining strategies.
Pogorzelski, Jon	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, A. Frenkel, C. Dailey, R. Allison, B. Wadzita, S. Colangelo, S. Calvert (all A&M) to discuss current workstreams and case updates.
Raab, Emily	1/31/2023	2.7	Link intercompany matrix to source data.
Schreiber, Sam	1/31/2023	1.6	Analyze loan-level collateralization.
Schreiber, Sam	1/31/2023	0.4	Participate in call with R. Campagna, E. Lucas, C. Brantley, C. Dailey (all A&M) to discuss NewCo business strategy.

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Professional	Date	Hours	Activity
Schreiber, Sam	1/31/2023	0.5	Call with R. Campagna, H. Bixler, C. Brantley, P. Kinealy, E. Lucas, B. Wadzita, A. Frenkel, R. Allison, S. Calvert, C. Dailey, J. Pogorzelski, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Wadzita, Brent	1/31/2023	0.5	Call with R. Campagna, S. Schreiber, H. Bixler, P. Kinealy, C. Brantley, E. Lucas, A. Frenkel, C. Dailey, R. Allison, S. Calvert, S. Colangelo, J. Pogorzelski (all A&M) to discuss current workstreams and case updates.
Subtotal		367.6	

BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	1/3/2023	0.2	Correspond with Centerview re: questions from Houlihan on the scenarios in the mining model.
Campagna, Robert	1/3/2023	1.2	Preparation of materials for special committee related to projections.
Campagna, Robert	1/3/2023	1.0	Presentation on Newco to Special Committee of Board.
Brantley, Chase	1/4/2023	0.4	Correspond with the Company re: BTC price assumptions in the mining business plan.
Brantley, Chase	1/4/2023	0.6	Call with J. Fan (Celsius) to discuss updates to the mining business plan to support NewCo presentation.
Brantley, Chase	1/4/2023	0.2	Respond to questions from HL re: scenarios in the mining model.
Brantley, Chase	1/5/2023	0.4	Respond to questions from M3 re: deployment dates in the fixed asset module.
Brantley, Chase	1/5/2023	1.9	Review potential hosting provider's mining model and draft list of questions and open items.
Brantley, Chase	1/5/2023	0.4	Continue to correspond with team re: assumptions in the NewCo business plan model and impacts to the mining model.
Brantley, Chase	1/5/2023	0.8	Call with J. Fan (Celsius) to discuss the potential hosting provider's mining model.
Campagna, Robert	1/5/2023	1.4	Analysis of Mining related data related to potential hosting options.
Brantley, Chase	1/6/2023	1.7	Review and provide comments for latest draft of the mining business plan including the latest hosting proposal
Brantley, Chase	1/6/2023	0.6	Analyze mining business plan deck to support NewCo presentation.
Brantley, Chase	1/7/2023	0.4	Summarize hosting proposal and outstanding diligence items and share with the Company and team
Brantley, Chase	1/7/2023	0.9	Participate in call with Centerview and potential hosting provider to discuss proposal
Brantley, Chase	1/9/2023	0.7	Analyze and share draft MSA for proposed hosting site with the Company for review.

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Professional	Date	Hours	Activity
Campagna, Robert	1/9/2023	0.9	Review of Newco materials shared with Special Committee.
Frenkel, Adam	1/9/2023	1.4	Update to custody services assumptions re: newco financial forecast standalone plan
Brantley, Chase	1/10/2023	0.7	Analyze and provide comments to the Company for latest scenario of mining business plan.
Brantley, Chase	1/10/2023	0.5	Call with A. Ciriello (A&M) to review the expense reduction workbook.
Brantley, Chase	1/10/2023	0.4	Participate in call with Q. Lawlor (Company) to discuss site visit and other 3rd part hosting items.
Brantley, Chase	1/10/2023	0.3	Call with J. Fan (Company) to discuss Core rig location workbook and summary of transportation schedule.
Brantley, Chase	1/10/2023	1.3	Prepare summary of Core rig location workbook and share with the Company for review.
Ciriello, Andrew	1/10/2023	0.5	Call with C. Brantley (A&M) to review the expense reduction workbook.
Frenkel, Adam	1/10/2023	1.4	Update to newco financial forecast third-party plan re: retail loan assumptions
Frenkel, Adam	1/10/2023	2.2	Update to commission rates by user tier assumptions re: newco financial forecast
Frenkel, Adam	1/10/2023	2.6	Preparation for business plan model walkthrough discussion and correspondence on outstanding company requests
Brantley, Chase	1/11/2023	0.6	Participate in call with K. Ehrler (M3 advisors) to discuss ongoing mining strategies.
Frenkel, Adam	1/11/2023	0.8	Correspondence with S. Hart (CEL) on business plan model drivers and mechanics
Frenkel, Adam	1/11/2023	1.1	Correspondence with company on business plan model drivers and mechanics
Frenkel, Adam	1/11/2023	1.1	Update to collateral rehypothecation methodology re: newco financial forecast
Brantley, Chase	1/12/2023	1.6	Review latest draft of the mining business plan ahead of sharing with potential bidder.
Brantley, Chase	1/12/2023	0.4	Coordinate with the Company re: sharing data requests with potential bidder.
Campagna, Robert	1/12/2023	0.8	Review of Core RSA for backdrop to ongoing discussions.
Frenkel, Adam	1/12/2023	2.2	Update to business plan variance analysis re: newco financial forecast
Schreiber, Sam	1/12/2023	2.2	Review Mining model data provided by potential bidder.
Schreiber, Sam	1/12/2023	2.9	Analyze Mining business plan model.
Brantley, Chase	1/13/2023	1.0	Participate in call with J. Fan, Q. Lawlor (Celsius), E. Lucas and S. Schreiber (both A&M) and potential bidder to discuss mining business plan.

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BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	1/13/2023	0.7	Analyze Core proposal and draft list of open items to review with the Company.
Brantley, Chase	1/13/2023	0.7	Outline next steps on revised mining business plan model and review with the Company.
Campagna, Robert	1/13/2023	1.7	Review of Newco model as it related to components that can be considered with certain bidders.
Campagna, Robert	1/13/2023	0.6	Review / financial analysis of alternative mining hosting options.
Frenkel, Adam	1/13/2023	1.1	Update to user transfers, user exits, and supporting AUM assumptions re: newco financial forecast
Frenkel, Adam	1/13/2023	0.7	Review of retail loans data to support CV diligence request
Frenkel, Adam	1/13/2023	0.6	Correspondence with CV on convenience class diligence request
Lucas, Emmet	1/13/2023	1.2	Call with S. Schreiber, C. Brantley (both A&M), J. Fan, Q. Lawlor (both CEL), potential bidder team to discuss mining model.
Schreiber, Sam	1/13/2023	0.9	Participate in call with potential bidder, E. Lucas and C. Brantley (A&M) and J. Fan (CEL) to discuss potential bidder's Mining models and inputs.
Schreiber, Sam	1/13/2023	2.0	Continue analyzing draft business plan model.
Brantley, Chase	1/16/2023	1.0	Participate in call with S. Schreiber, E. Lucas and S. Calvert (all A&M) re: mining operations, financial model rework and next steps for disclosure statements.
Brantley, Chase	1/16/2023	0.4	Summarize and share next steps to update mining business plan model with the Company.
Brantley, Chase	1/16/2023	1.8	Update fixed asset module output page with latest rig deployment assumptions for purposes of updating mining business plan.
Brantley, Chase	1/16/2023	1.2	Analyze and prepare output schedule of December 31 fixed asset module ahead of updating mining business plan model.
Calvert, Sam	1/16/2023	1.2	Call with S. Schreiber, C. Brantley, and E. Lucas (all A&M) re: mining operations, financial model rework and next steps for disclosure statements.
Frenkel, Adam	1/16/2023	1.9	Update to convenience class assumptions to support CV diligence request
Lucas, Emmet	1/16/2023	1.2	Call with S. Schreiber, C. Brantley, and S. Calvert (all A&M) re: mining operations, financial model rework and next steps for disclosure statements.
Schreiber, Sam	1/16/2023	1.2	Call with S. Calvert, C. Brantley, and E. Lucas (all A&M) re: mining operations, financial model rework and next steps for disclosure statements.
Brantley, Chase	1/17/2023	0.8	Participate in call with M. Deeg and J. Fan (Company) to discuss hosting comparison analysis.
Brantley, Chase	1/17/2023	0.8	Revise fixed asset module rig deployment assumptions based on conversations with the Company.
Brantley, Chase	1/17/2023	0.5	Participate in call with J. Fan (Celsius) to discuss hosting comparison analysis ahead of UCC call.

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BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	1/18/2023	1.6	Prepare summary schedule of side by side hosting comparison analysis for call with UCC.
Campagna, Robert	1/18/2023	0.4	Review of mining term sheets related to hosting opportunities.
Frenkel, Adam	1/18/2023	2.2	Update to newco financial forecast third-party plan re: user forecast
Schreiber, Sam	1/18/2023	1.7	Revise case expense budget.
Brantley, Chase	1/19/2023	1.3	Analyze latest draft of mining business plan and outline topics to be discuss ahead of review with the Company.
Frenkel, Adam	1/19/2023	1.6	Update to balance sheet recovery estimate re: newco financial forecast
Frenkel, Adam	1/19/2023	2.4	Update to third-party plan staking, swap and custody assumptions for newco financial forecast
Brantley, Chase	1/20/2023	1.5	Follow up call with S. Schreiber (A&M) and the UCC principals and advisors to discuss the status of the mining business
Brantley, Chase	1/20/2023	0.6	Analyze latest draft of mining business plan ahead of call with the Company.
Campagna, Robert	1/20/2023	1.7	Review of presentation / model supporting orderly wind down forecast and provide comments on same.
Frenkel, Adam	1/20/2023	0.6	Preparation for newco business plan update call
Frenkel, Adam	1/20/2023	2.9	Update to standalone and third-party plan comparison presentation
Schreiber, Sam	1/20/2023	1.5	Follow up call with C. Brantley (A&M) and the UCC principals and advisors to discuss the status of the mining business
Schreiber, Sam	1/20/2023	1.2	Analyze current state of standalone business plan model.
Brantley, Chase	1/23/2023	0.6	Call with J. Fan (Celsius) to discuss January EBITDA margin estimate and mining operations update.
Brantley, Chase	1/23/2023	0.5	Correspond with the Company re: the latest West Hub pricing curves.
Campagna, Robert	1/23/2023	1.1	Working session with V. Vesnaver, S. Maglic, S. Hart (all CEL), E. Lucas, S. Schreiber, C. Brantley, A. Frenkel (all A&M) to discuss NewCo business plan updates.
Frenkel, Adam	1/23/2023	0.5	Preparation for business plan review call
Brantley, Chase	1/24/2023	0.4	Correspond with the Company re: updates to energy price assumptions in the mining business plan.
Brantley, Chase	1/24/2023	0.2	Call with S. Schreiber (A&M) to discuss power price forward curves
Brantley, Chase	1/24/2023	0.4	Outline and share energy price assumption updates with team as part of mining business plan update.
Frenkel, Adam	1/24/2023	0.3	Preparation for business plan working session discussion

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BUSINESS PLAN

Professional	Date	Hours	Activity
Schreiber, Sam	1/24/2023	2.4	Continue review of business plan model.
Schreiber, Sam	1/24/2023	0.2	Call with C. Brantley (A&M) to discuss power price forward curves.
Brantley, Chase	1/25/2023	0.5	Participate in call with C. Ferraro (Celsius), Centerview and K&E to discuss hosting term sheet.
Campagna, Robert	1/25/2023	1.3	Review of updated wind down presentation and associated model.
Campagna, Robert	1/26/2023	1.6	Review and provide comments on latest draft presentation related to orderly wind down plan process.
Frenkel, Adam	1/26/2023	2.8	Preparation for internal team model transition re: business plan forecast
Brantley, Chase	1/27/2023	0.4	Analyze hosting matrix summary and compare to latest deployment schedule in the mining business plan.
Brantley, Chase	1/27/2023	0.5	Call with special committee, K&E, Centerview and mining team to discuss hosting alternatives.
Frenkel, Adam	1/27/2023	2.2	Review of model mechanics and assumptions in preparation for transition
Frenkel, Adam	1/27/2023	1.6	Update to company product summary in business plan forecast
Schreiber, Sam	1/27/2023	0.8	Review options for additional mining hosting capacity.
Brantley, Chase	1/30/2023	0.6	Analyze mining proprietary sites performance report ahead of meeting with UCC advisors.
Brantley, Chase	1/30/2023	0.5	Participate in call with C. Ferraro (Celsius), Centerview, K&E and potential bidder to discuss hosting term sheet.
Campagna, Robert	1/31/2023	1.2	Review working model related to wind down analysis with focus on key changes.
Frenkel, Adam	1/31/2023	2.4	Continued preparation for model transition re: business plan forecast
Frenkel, Adam	1/31/2023	1.2	Review and update to company product summary in business plan forecast
Schreiber, Sam	1/31/2023	0.9	Review NewCo draft business plan model.
Subtotal		108.2	

CASE ADMINISTRATION

Professional	Date	Hours	Activity
Ciriello, Andrew	1/8/2023	0.4	Correspond with Fireblocks, K&E and Celsius teams regarding Fireblocks reports and upcoming Examiner meeting
Schreiber, Sam	1/13/2023	1.9	Prepare open issues list for near-term workstreams.
Schreiber, Sam	1/16/2023	1.4	Continue review of open court motions.

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CASE ADMINISTRATION

Professional	Date	Hours	Activity
Schreiber, Sam	1/22/2023	1.6	Prepare presentation materials supporting project management meeting.
Schreiber, Sam	1/22/2023	0.6	Develop team workplan for week of 1/23.
Schreiber, Sam	1/23/2023	0.9	Update project management meeting materials based on latest developments.
Schreiber, Sam	1/30/2023	0.6	Review redlines to NDAs for auditors.
Schreiber, Sam	1/30/2023	0.4	Update project management meeting materials to reflect current case status.
Schreiber, Sam	1/30/2023	0.3	Review proposed edits to the project management presentation.
Subtotal		8.1	

CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	1/2/2023	0.3	Analyze mined BTC report for weekly amounts in December.
Brantley, Chase	1/2/2023	0.8	Revise mining cash flow forecast for latest thinking re: Core contract rejection.
Colangelo, Samuel	1/2/2023	1.2	Reconcile cash variance between cash model and freeze report.
Lucas, Emmet	1/2/2023	0.3	Participate in call with J. Magliano (M3) to discuss questions into liquidity bridge.
Colangelo, Samuel	1/3/2023	0.4	Assemble support for grouped bank transactions per confirmations received from Celsius.
Colangelo, Samuel	1/3/2023	0.6	Reconcile cash model / bank activity and mark tracked payments accordingly for w/e 1/6/23.
Lucas, Emmet	1/3/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended December 30th.
Lucas, Emmet	1/3/2023	2.1	Prepare direct cash flow summary per request of S. Colangelo (A&M) to reconcile cash movements in coin report.
Lucas, Emmet	1/3/2023	1.7	Update scenario analysis in cash flow forecast for Core filing scenario.
Lucas, Emmet	1/3/2023	0.8	Update professional fee payment tracker for ACH payments in bank activity.
Brantley, Chase	1/4/2023	0.7	Begin preparing schedule outlining movement of rigs from Core.
Brantley, Chase	1/4/2023	0.3	Correspond with team re: payment of certain professional fees.
Campagna, Robert	1/4/2023	0.7	Review of Coin Report and explained variances for w/e 1/6/23.
Lucas, Emmet	1/4/2023	0.7	Refresh GK8 assumptions in forecast ahead of weekly call to discuss liquidity options.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/4/2023	0.4	Update cash flow forecast for new OCP assumptions.
Lucas, Emmet	1/4/2023	1.4	Prepare December monthly reconciliation report for cash activity as required under Cash Management Order.
Lucas, Emmet	1/4/2023	0.9	Prepare December intercompany report as required under Cash Management Order.
Lucas, Emmet	1/4/2023	1.1	Update direct cash flow summary per request of A. Ciriello (A&M) to reconciling cash movements in coin report.
Brantley, Chase	1/5/2023	0.6	Analyze weekly uptime, rig status and hash rate reports for the week ending December 30.
Brantley, Chase	1/5/2023	0.6	Analyze weekly cash report for the week ending December 30.
Campagna, Robert	1/5/2023	0.8	Review of Earn ruling and impact on ability to sell stable coin.
Campagna, Robert	1/5/2023	1.4	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck for w/e 1/6/23.
Lucas, Emmet	1/5/2023	1.4	Update reconciliation schedule in cash flow forecast for split of professional fees paid by specific legal entities.
Lucas, Emmet	1/5/2023	0.2	Correspond with A. Lal, C. Brantley (both A&M) regarding GK8 liquidity.
Lucas, Emmet	1/5/2023	0.2	Correspond with L. Wasserman, S. Briefel (both K&E) regarding GK8 liquidity.
Brantley, Chase	1/6/2023	0.5	Participate in call with M3 (UCC advisors) and E. Lucas (A&M) to weekly report for the week ending December 30.
Lucas, Emmet	1/6/2023	0.2	Correspond with K. Stadler (GK) regarding professional fee payments.
Lucas, Emmet	1/6/2023	1.7	Update model mechanics in cash flow forecast to roll forward into week ending January 13th for draft outputs.
Lucas, Emmet	1/6/2023	2.7	Refine model mechanics in cash flow forecast to extend assumptions throughout 2023, remove historical 2022 inputs.
Lucas, Emmet	1/6/2023	0.3	Participate in weekly call with M3 (UCC advisors) and C. Brantley (A&M) to review cash report for the week ending December 30.
Lucas, Emmet	1/7/2023	0.9	Prepare reconciliation of cash movements, balances week ended December 23 for coin report per request of S. Colangelo (A&M).
Lucas, Emmet	1/8/2023	0.9	Review proposed payroll run for GK8, reconcile headcount assumptions to cash flow.
Lucas, Emmet	1/9/2023	0.4	Correspond with D. Delano (CEL) regarding reconciliation of bank data provided.
Lucas, Emmet	1/9/2023	0.9	Update payroll forecast in cash flow for KERP assumption updates provided by the company.
Lucas, Emmet	1/9/2023	2.2	Prepare draft deliverable of budget-to-actuals report for week ended January 6th.
Lucas, Emmet	1/9/2023	0.2	Correspond with L. Lamesh (GK8), S. Briefel (K&E) regarding minimum cash requirements in Israel.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/9/2023	0.2	Participate in call with T. Walsh (CEL) to discuss US payroll.
Lucas, Emmet	1/9/2023	1.2	Update Israel forecast per new inputs provided by L. Koren (CEL) to calculate funding requirements.
Brantley, Chase	1/10/2023	0.4	Participate in call with M3 (UCC advisors) and E. Lucas (A&M) to discuss liquidity and updates to future forecast.
Brantley, Chase	1/10/2023	0.3	Correspond with team re: GK8 minimum liquidity requirements.
Campagna, Robert	1/10/2023	0.6	Investigate alternate banking options related to crypto companies.
Colangelo, Samuel	1/10/2023	0.4	Reconcile cash model / bank activity and mark tracked payments accordingly for w/e 1/13/23.
Colangelo, Samuel	1/10/2023	0.4	Call with Celsius to discuss bank balance reporting process.
Colangelo, Samuel	1/10/2023	0.4	Assemble support for grouped bank transactions per confirmations received from Celsius.
Lucas, Emmet	1/10/2023	0.4	Prepare language for K&E for consideration related to GK8 minimum liquidity position.
Lucas, Emmet	1/10/2023	0.3	Correspond with J. Magliano, T. Biggs (both M3) regarding collection on notes included in cash flow forecast.
Lucas, Emmet	1/10/2023	0.4	Update payroll forecast in cash flow for additional KERP assumption updates provided by the company.
Lucas, Emmet	1/10/2023	0.4	Correspond with R. Campagna, C. Brantley (both A&M) regarding banking alternatives to Signature.
Lucas, Emmet	1/10/2023	0.4	Participate in call with K. Ehrler, J. Magliano (both M3), C. Brantley (A&M) to discussion liquidity at emergence.
Lucas, Emmet	1/10/2023	0.7	Update capital expenditures variance analysis in cash flow to adjust timing assumptions for forecast refresh.
Lucas, Emmet	1/10/2023	2.4	Rebuild model mechanics in cash flow forecast for 2023 payroll assumptions.
Brantley, Chase	1/11/2023	0.3	Call with E. Lucas (A&M), S. Maglic, D. Delano (both CEL) about derisking exposure to Signature.
Brantley, Chase	1/11/2023	1.3	Analyze and provide comments on the weekly report for the week ending January 6.
Lucas, Emmet	1/11/2023	0.2	Call with D. Delano (CEL) regarding cash management strategies.
Lucas, Emmet	1/11/2023	0.3	Update December intercompany report per comments from S. Colangelo, C. Brantley (both A&M).
Lucas, Emmet	1/11/2023	0.3	Call with C. Brantley (A&M), S. Maglic, D. Delano (both CEL) about derisking exposure to Signature.
Lucas, Emmet	1/11/2023	0.7	Update January 6th budget-to-actuals report for comments from C. Brantley (A&M).
Lucas, Emmet	1/11/2023	0.4	Update rig performance schedules in January 6th budget-to-actuals based on additional information provided by P. Holert (CEL).

Exhibit D

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/11/2023	0.4	Confirm payment data per request of C. Brantley (A&M).
Lucas, Emmet	1/11/2023	0.4	Review discussion points with Signature ahead of working group call to discuss derisking options.
Lucas, Emmet	1/11/2023	1.7	Reconcile actual mining activity to forecast assumptions to adjust inputs in cash flow forecast.
Lucas, Emmet	1/11/2023	0.3	Call with L. Wasserman (K&E) regarding GK8 bank statements.
Lucas, Emmet	1/11/2023	0.9	Review cash activity, reconcile to books and records to confirm treatment of Fischer as local counsel.
Lucas, Emmet	1/11/2023	0.8	Actualize weekly bank activity at Israel to confirm funding amounts.
Schreiber, Sam	1/11/2023	1.3	Analyze cash flow forecast for the period ending 12/30.
Brantley, Chase	1/12/2023	0.4	Correspond with the Company re: energy resale data points ahead of the UCC mining call.
Brantley, Chase	1/12/2023	0.5	Participate in call with J. Fan (Company) to discuss hosting alternative comparisons and rig tax estimates.
Brantley, Chase	1/12/2023	0.7	Correspond with the Company re: Core rig movement schedule.
Brantley, Chase	1/12/2023	0.4	Review mining hosting comparison analysis ahead of call with the Company.
Campagna, Robert	1/12/2023	0.4	Review of Coin Report and explained variances for w/e 1/13/23.
Campagna, Robert	1/12/2023	1.1	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck for w/e 1/13/23.
Lucas, Emmet	1/12/2023	0.2	Correspond with C. Brantley (A&M) regarding cash management strategy.
Lucas, Emmet	1/12/2023	0.2	Correspond with S. Colangelo (A&M) regarding payments to various advisors.
Lucas, Emmet	1/12/2023	1.1	Review institutional loan data provided by M3 to confirm inputs agree with amounts impacting cash flow forecast.
Lucas, Emmet	1/12/2023	0.2	Update rig deployment progress schedule in January 6th cash report for comments from D. Albert (CEL).
Brantley, Chase	1/13/2023	0.3	Participate in weekly call with M3 (UCC advisors) and E. Lucas (A&M) to review the weekly cash report for the week ending January 6.
Lucas, Emmet	1/13/2023	0.7	Update professional fee tracker for wires completed, new invoices received.
Lucas, Emmet	1/13/2023	0.2	Correspond with D. Latona (K&E) regarding GK8 intercompany issue.
Lucas, Emmet	1/13/2023	0.3	Update assumptions in cash flow forecast for de minimis asset sale motion.
Lucas, Emmet	1/13/2023	1.9	Update model mechanics in cash flow forecast to roll forward into week ending January 20th for distributable presentation.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/13/2023	0.2	Correspond with L. Koren (CEL) regarding GK8 relationship with Fischer.
Lucas, Emmet	1/13/2023	0.3	Participate in weekly call with M3 (UCC advisors) and C. Brantley (A&M) to review cash report for the week ended January 6.
Brantley, Chase	1/14/2023	0.2	Correspond with team re: funding needs contemplated in cash flow forecast.
Campagna, Robert	1/14/2023	0.8	Forecast cash balance needs in connection with potential sale.
Lucas, Emmet	1/15/2023	0.3	Prepare schedule of petition date bank account balances per request of R. Campagna (A&M).
Brantley, Chase	1/16/2023	0.7	Begin to update the mining cash flow ahead of distributing updated cash flow forecast.
Campagna, Robert	1/16/2023	1.6	Analysis of historical coin movement by month in connection with roll forward requested by special committee.
Campagna, Robert	1/16/2023	0.4	Follow up related to litigation with institutional loan counterparty in UK
Lucas, Emmet	1/16/2023	0.9	Update hosting, capex variance analyses in cash forecast to adjust timing assumptions in forecast refresh.
Lucas, Emmet	1/16/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended January 13th.
Lucas, Emmet	1/16/2023	1.7	Build draft bridge of June 30, 2023 liquidity positions between current, prior forecasts.
Lucas, Emmet	1/16/2023	1.6	Update professional fee forecast for timing assumptions, updated output schedules for distributable budget.
Brantley, Chase	1/17/2023	1.1	Continue to update the mining cash flow ahead of distributing updated cash flow forecast.
Brantley, Chase	1/17/2023	0.5	Participate in call with J. Fan, L. Koren and J. Morgan (Celsius) to discuss S&U tax forecast for the updated cash flow.
Brantley, Chase	1/17/2023	0.4	Analyze schedule of stablecoins available for sale and share with team as part of updating cash flow forecast.
Brantley, Chase	1/17/2023	0.3	Correspond with Centerview re: GK8 assumptions in the cash flow forecast.
Brantley, Chase	1/17/2023	0.2	Correspond with the Company re: rig sale assumptions in the cash flow forecast.
Campagna, Robert	1/17/2023	0.8	Internal emails / coordination related to preparation to sell stable coins.
Colangelo, Samuel	1/17/2023	0.6	Reconcile cash model / bank activity and mark tracked payments accordingly for w/e 1/20/23.
Lucas, Emmet	1/17/2023	2.1	Update GK8 forecast assumptions, funding requirements in global budget based on closing assumptions.
Lucas, Emmet	1/17/2023	1.2	Update payroll forecast for new headcount assumptions, refreshed salary inputs.
Lucas, Emmet	1/17/2023	1.4	Refresh Israel cash flow forecast based on assumptions ahead of discussion with L. Koren (CEL).

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CASH FORECASTS

Professional	Date	Hours	Activity
Schreiber, Sam	1/17/2023	2.3	Review draft cash flow forecast.
Brantley, Chase	1/18/2023	0.6	Call with Q. Lawlor (Celsius) to discuss latest assumptions in the mining cash flow forecast.
Brantley, Chase	1/18/2023	0.5	Participate in call with C. Ferraro and J. Fan (Celsius) to review BTC hedging proposal.
Brantley, Chase	1/18/2023	0.8	Continue to revise mining cash flow forecast power costs and uptime assumptions based on feedback from the Company.
Brantley, Chase	1/18/2023	0.7	Review and provide comments on revised cash flow forecast and bridge to be published on January 19.
Campagna, Robert	1/18/2023	0.8	Analysis of professional fees at request of board and preparation of summary schedule.
Campagna, Robert	1/18/2023	1.3	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck for w/e 1/20/23.
Colangelo, Samuel	1/18/2023	0.2	Confirm payments made to third party vendors for cash forecast.
Lucas, Emmet	1/18/2023	0.8	Adjust operating expense payment assumptions in cash flow forecast for proposed payments raised by company.
Lucas, Emmet	1/18/2023	1.8	Update cash flow forecast for updated mining assumptions provided by C. Brantley (A&M).
Lucas, Emmet	1/18/2023	1.2	Update mining output schedule for new inputs in detailed mining forecast.
Lucas, Emmet	1/18/2023	0.7	Update professional fee schedule for comments received from R. Campagna (A&M).
Lucas, Emmet	1/18/2023	0.7	Update payroll forecast in budget per comments from T. Walsh (CEL).
Lucas, Emmet	1/18/2023	1.8	Prepare variance analysis of BTC sales, hosting costs forecast over forecast due to new operating assumptions.
Schreiber, Sam	1/18/2023	1.9	Analyze updated cash flow forecast and budget
Brantley, Chase	1/19/2023	0.6	Provide comments to team on latest cash flow forecast after discussions with the Company and project manager.
Brantley, Chase	1/19/2023	0.5	Call with J. Fan (Celsius) to discuss latest draft of the mining cash flow forecast ahead of distribution.
Brantley, Chase	1/19/2023	0.8	Review and provide comments for bridge to prior cash flow forecast ahead of sharing with UCC and special committee.
Brantley, Chase	1/19/2023	1.0	Participate in call D. Albert, J. Fan (Celsius) and mining site build project manager to discuss Capex forecast.
Campagna, Robert	1/19/2023	2.1	Review of updated liquidity forecast and provide comments / edits to same.
Campagna, Robert	1/19/2023	1.8	Review of summary of coin movement from filing through year end 2022.
Campagna, Robert	1/19/2023	0.8	Review of next iteration of liquidity forecast and provide final comments prior to sharing with UCC advisors.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/19/2023	0.7	Prepare cash package for board of directors meeting.
Lucas, Emmet	1/19/2023	1.9	Update cash flow forecast, associated bridges for comments received from C. Brantley (A&M).
Lucas, Emmet	1/19/2023	0.8	Build consolidated summary liquidity bridge with commentary for refreshed forecast.
Lucas, Emmet	1/19/2023	0.8	True up assumptions in week 1 of cash flow forecast for actual bank activity week-to-date.
Lucas, Emmet	1/19/2023	0.6	Update cash flow forecast for comments received from R. Campagna (A&M).
Brantley, Chase	1/20/2023	0.7	Analyze latest draft of Core rig transportation schedule.
Brantley, Chase	1/20/2023	0.3	Finalize and share cash flow forecast materials with Centerview, K&E and special committee ahead of meeting.
Campagna, Robert	1/20/2023	0.9	Review and revise coin movement presentation in advance of meeting with special committee.
Campagna, Robert	1/20/2023	0.7	Review of final cash materials in advance of sharing with special committee for review.
Lucas, Emmet	1/20/2023	0.6	Correspond with C. Brantley (A&M) regarding preparation of new cash and coin report.
Lucas, Emmet	1/20/2023	0.2	Prepare flat file of cash flow forecast for M3.
Lucas, Emmet	1/20/2023	0.2	Adjust consolidate bridge of ending liquidity for M3.
Lucas, Emmet	1/20/2023	2.3	Iterate multiple times on content, presentation of information to be included in refreshed cash and coin report.
Brantley, Chase	1/23/2023	1.5	Analyze uptime, hashrate and mined BTC reports for the week ending January 20 and compare to latest version of cash flow forecast.
Brantley, Chase	1/23/2023	0.5	Participate in call with M3, S. Schreiber, E. Lucas (both A&M) to review updated cash flow forecast, budget-to-actuals report.
Lucas, Emmet	1/23/2023	0.3	Prepare updated output schedules with January 19th forecast per request of Y. Choi (CEL).
Lucas, Emmet	1/23/2023	1.8	Prepare draft deliverable of budget-to-actuals report for week ended January 20th.
Lucas, Emmet	1/23/2023	0.5	Participate in call with M3, S. Schreiber, C. Brantley (both A&M) to review updated cash flow forecast, budget-to-actuals report.
Lucas, Emmet	1/23/2023	0.7	Update professional fee tracker, forecast inputs for recently filed fee applications.
Schreiber, Sam	1/23/2023	0.5	Participate in call with M3, E. Lucas, C. Brantley (both A&M) to review updated cash flow forecast, budget-to-actuals report.
Brantley, Chase	1/24/2023	0.3	Continue to correspond with the Company re: sale of stablecoins.
Brantley, Chase	1/24/2023	0.3	Participate in call with E. Lucas (A&M), D. Delano (Celsius), Stretto to discuss cash management strategy.

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CASH FORECASTS

Professional	Date	Hours	Activity
Campagna, Robert	1/24/2023	0.7	Coordination with D. Tappen (Celsius) related to sale of stable coin.
Campagna, Robert	1/24/2023	0.7	Review of updated coin movement presentation and provide edits.
Ciriello, Andrew	1/24/2023	0.3	Review and comment on proposed stablecoin monetization plan
Colangelo, Samuel	1/24/2023	0.5	Reconcile cash model / bank activity and mark tracked payments accordingly for w/e 1/27/23.
Colangelo, Samuel	1/24/2023	0.4	Assemble support for grouped bank transactions per confirmations received from Celsius.
Lucas, Emmet	1/24/2023	0.3	Participate in call with C. Brantley (A&M), D. Delano (CEL), Stretto to discuss cash management strategy.
Brantley, Chase	1/25/2023	0.4	Review and provide comments for the weekly report for the week ending January 20.
Campagna, Robert	1/25/2023	0.3	Review and approve prior week coin report for release.
Colangelo, Samuel	1/25/2023	0.8	Assemble payment variance report for cash model.
Lucas, Emmet	1/25/2023	0.4	Update January 20th budget-to-actuals per comments from C. Brantley (A&M).
Schreiber, Sam	1/25/2023	0.7	Review cash flow variance report for the week ending 1/20.
Brantley, Chase	1/26/2023	0.2	Respond to questions from team re: weekly BTC sales.
Campagna, Robert	1/26/2023	1.2	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck for w/e 1/27/23.
Lucas, Emmet	1/27/2023	0.3	Review depository analysis per request of D. Delano (CEL) to evaluate potential contingency institutions for new cash management strategy.
Lucas, Emmet	1/27/2023	0.2	Correspond with D. Delano (CEL) regarding cash management strategy.
Lucas, Emmet	1/27/2023	0.2	Correspond with R. Marston (K&E) regarding status of professional fee wires.
Lucas, Emmet	1/27/2023	0.3	Reconcile stablecoin sales in cash activity to amounts proposed in cash flow forecast.
Brantley, Chase	1/30/2023	0.5	Participate in weekly call with M3 (UCC advisors) and R. Campagna (A&M) to review the weekly cash report for the week ending January 6.
Brantley, Chase	1/30/2023	1.1	Analyze uptime, hashrate and mined BTC reports for the week ending January 27.
Brantley, Chase	1/30/2023	0.3	Analyze responses from banking provider and review next steps on bank account plan.
Campagna, Robert	1/30/2023	0.3	Weekly call with M3 and A&M (C. Brantley) to discuss weekly results and case update.
Lucas, Emmet	1/30/2023	2.1	Prepare draft deliverable of budget-to-actuals report for week ended January 27th.

Exhibit D

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	1/30/2023	0.2	Correspond with B. Soper (Stretto), E. Jones (K&E) regarding noticing requirements, next steps in opening bank accounts.
Brantley, Chase	1/31/2023	0.8	Review and provide comments for the weekly report for the week ending January 27.
Lucas, Emmet	1/31/2023	0.3	Correspond with N. Schleifer (GK8) regarding bank account issues at Bank Hapoalim.
Lucas, Emmet	1/31/2023	0.4	Update January 27th budget-to-actuals for comments from C. Brantley (A&M).
Subtotal		133.5	

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	1/2/2023	0.7	Verify filed customer claims with cel tokens to reconcile differences with scheduled customer claims
Pogorzelski, Jon	1/2/2023	0.4	Analyze newly filed claims related to account balances to match with scheduled customer claims for future superseded objections
Wadzita, Brent	1/2/2023	2.6	Triage customer claims and reconcile to filed schedules to identify matches.
Allison, Roger	1/3/2023	1.6	Update master claims database re: claim matching and reconciliation status changes
Allison, Roger	1/3/2023	2.8	Process updated claims register re: quality control procedures and change report
Allison, Roger	1/3/2023	2.2	Review team master claims triage file re: quality control procedures to check consistency of approach and data integrity
Bixler, Holden	1/3/2023	0.5	Call with T. Walsh and T. Ramos (both CEL) re: cel token claims.
Bixler, Holden	1/3/2023	0.7	Call with D. Latona (K&E), Celsius HR and P. Kinealy and A. Ciriello (A&M) re employee claims.
Ciriello, Andrew	1/3/2023	0.5	Participate in call with T. Ramos, T. Walsh, M. Hall (CEL), D. Latona (K&E) and H. Bixler, P. Kinealy (A&M) to discuss employee CEL-related claims
Kinealy, Paul	1/3/2023	0.7	Call with D. Latona (K&E), Celsius HR and H. Bixler and A. Ciriello (A&M) re employee claims.
Kinealy, Paul	1/3/2023	0.4	Research inquiry from L. Wasserman (K&E) re: administrative claims.
Pogorzelski, Jon	1/3/2023	0.8	Prepare analysis of filed claims related to earn accounts to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	1/3/2023	1.4	Evaluate claims related to customer accounts to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	1/3/2023	0.6	Process filed customer claims with bitcoin to reconcile differences with scheduled customer claims
Wadzita, Brent	1/3/2023	2.2	Review newly produced claims agent claims register and evaluate newly filed claims population.
Westner, Jack	1/3/2023	1.9	Reconcile filed claims with scheduled claims to determine what scheduled claims are superseded

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Westner, Jack	1/3/2023	2.4	Record details of filed claims in internal tracker
Allison, Roger	1/4/2023	2.2	Analyze customer claim matching accuracy re: prepared claim triage file
Pogorzelski, Jon	1/4/2023	1.3	Verify claims associated with customer accounts to identify substantive duplicates for omnibus future objections
Pogorzelski, Jon	1/4/2023	1.2	Prepare analysis of claims related to customer accounts to match with scheduled customer claims
Westner, Jack	1/4/2023	1.9	Record type of support of filed claims in internal tracker
Allison, Roger	1/5/2023	2.7	Analyze filed customer claims data to identify updates needed in the claims register
Bixler, Holden	1/5/2023	0.3	Correspond with A&M team re: claims transfers.
Pogorzelski, Jon	1/5/2023	1.1	Reconcile filed claims related to earn accounts to reconcile against scheduled claims for future omnibus objections
Allison, Roger	1/6/2023	1.2	Continue to analyze customer claim matching accuracy re: prepared claim triage file
Bixler, Holden	1/6/2023	0.5	Confer with K&E and C. Roberts (CEL) re: customer account consolidation issue.
Bixler, Holden	1/6/2023	0.8	Review status of claims reconciliation and correspond with A&M team re: same.
Pogorzelski, Jon	1/6/2023	0.6	Process customer related claims to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	1/6/2023	0.8	Reconcile filed claims related to custody accounts to triage for future omnibus objections
Pogorzelski, Jon	1/6/2023	0.4	Process newly filed claims related to account balances to reconcile against scheduled claims for future omnibus objections
Pogorzelski, Jon	1/6/2023	1.1	Evaluate filed claims related to custody accounts to triage for initial review of customer claim matching
Pogorzelski, Jon	1/6/2023	0.4	Identify claims related to customer accounts to capture key data related to future objections
Pogorzelski, Jon	1/6/2023	0.7	Prepare analysis of filed customer claims connected with bitwala accounts to triage for initial review of customer claim matching
Allison, Roger	1/9/2023	2.6	Continue to update master claims database re: claim matching and reconciliation status changes
Bixler, Holden	1/9/2023	0.5	Confer with A&M team re: claims reconciliation planning.
Ciriello, Andrew	1/9/2023	0.2	Call with P. Loureiro, D. Latona, R. Roman (K&E) to discuss CEL token claims
Pogorzelski, Jon	1/9/2023	1.2	Prepare analysis of claims related to customer accounts to reconcile variances with scheduled claims
Allison, Roger	1/10/2023	1.7	Continue to analyze filed customer claims data to identify updates needed in the claims register

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	1/10/2023	1.9	Perform quality control procedures on master claims database re: validate updates
Allison, Roger	1/10/2023	1.2	Working session with R. Allison and B. Wadzita to review claims register and next steps for claims triage
Bixler, Holden	1/10/2023	0.4	Further correspondence with E. Watters (CEL) re: claims purchase reporting.
Wadzita, Brent	1/10/2023	1.2	Working session with R. Allison to review claims register and next steps for claims triage.
Allison, Roger	1/11/2023	2.1	Analyze potential scheduled to file claim matches for accuracy
Ciriello, Andrew	1/11/2023	0.2	Correspond with D. Latona, P. Loureiro (K&E) regarding Israel team wallet
Pogorzelski, Jon	1/11/2023	1.4	Analyze customer related claims to reconcile differences with scheduled customer claims
Allison, Roger	1/12/2023	0.9	Draft updated customer claims amounts schedule to align with master claims database format
Allison, Roger	1/12/2023	2.2	Analyze scheduled and filed claims re: superseded claim matching
Bixler, Holden	1/12/2023	1.3	Review and provide comments to claims reconciliation status summary.
Pogorzelski, Jon	1/12/2023	1.2	Verify customer related claims to match with scheduled customer claims for future superseded objections
Allison, Roger	1/13/2023	1.7	Perform analysis of filed claims to identify docketing errors and claims that have a matching scheduled claim
Pogorzelski, Jon	1/13/2023	1.3	Analyze filed customer claims with bitcoin to match with scheduled customer claims for future superseded objections
Pogorzelski, Jon	1/13/2023	1.4	Verify claims related to customer accounts to triage for future omnibus objections
Schreiber, Sam	1/14/2023	0.7	Review open court motions related to customer claims
Ciriello, Andrew	1/16/2023	0.2	Correspond with Z. Ji (CE), J. Mudd (K&E) and H. Bixler, J. Tilsner, G. Wang (A&M) regarding customer account balances
Pogorzelski, Jon	1/16/2023	0.8	Identify filed claims related to earn accounts to capture key data related to future objections
Westner, Jack	1/16/2023	2.6	Reconcile filed claims with scheduled claims to determine claim relationships
Westner, Jack	1/16/2023	0.9	Continue to record details of filed claims in internal tracker
Allison, Roger	1/17/2023	1.8	Analyze new claims to determine appropriate reconciliation approach
Ciriello, Andrew	1/17/2023	0.2	Review and comment on user account balances to support claims filing process
Colangelo, Samuel	1/17/2023	0.3	Confirm payments made and outstanding invoices to third party vendors per internal request for claim reconciliation.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	1/18/2023	2.2	Continue to analyze scheduled and filed claims re: superseded claim matching
Wadzita, Brent	1/18/2023	1.3	Continue to triage customer claims and reconcile to filed schedules to identify matches.
Westner, Jack	1/18/2023	1.9	Record account type of claimant for filed claims in internal tracker
Bixler, Holden	1/19/2023	0.7	Correspond with M. Hall (CEL) re: employee claims treatments.
Westner, Jack	1/19/2023	2.0	Continue to reconcile filed claims with scheduled claims to determine what scheduled claims are superseded
Allison, Roger	1/20/2023	2.4	Perform quality control procedures on claim triage workbook to ensure the data is accurate and complete
Allison, Roger	1/20/2023	2.7	Continue to analyze customer claim matching accuracy re: prepared claim triage file
Pogorzelski, Jon	1/21/2023	1.1	Evaluate filed customer claims with cel tokens to reconcile variances with scheduled claims
Pogorzelski, Jon	1/21/2023	0.7	Reconcile customer related claims to capture key data related to future objections
Allison, Roger	1/23/2023	1.4	Create updated claims summary report for distribution to the Celsius claim reconciliation team
Allison, Roger	1/23/2023	1.1	Draft updated claims summary report for internal review
Kinealy, Paul	1/23/2023	0.7	Review management presentation and supporting datasets re: current claims.
Pogorzelski, Jon	1/23/2023	0.8	Reconcile filed customer claims with cel tokens to reconcile against scheduled claims for future omnibus objections
Westner, Jack	1/23/2023	1.2	Continue to record type of support of filed claims in internal tracker
Allison, Roger	1/24/2023	0.5	Internal call with A&M (R. Allison, H. Bixler, P. Kinealy, J. Pogorzelski) re: Analysis of claims reconciliation process
Allison, Roger	1/24/2023	2.4	Continue to analyze potential scheduled to file claim matches for accuracy
Bixler, Holden	1/24/2023	0.4	Prepare for Exco meeting re: claims updates.
Bixler, Holden	1/24/2023	0.8	Review and provide comments to proposed Exco claims slide updates.
Bixler, Holden	1/24/2023	0.6	Correspond with A&M team re: claims issues.
Bixler, Holden	1/24/2023	0.5	Internal Call with A&M (R. Allison, H. Bixler, P. Kinealy, J. Pogorzelski) re: Analysis of claims reconciliation process
Ciriello, Andrew	1/24/2023	0.2	Correspond Celsius HR and K&E team regarding Israel employee claims
Kinealy, Paul	1/24/2023	0.6	Review updated claims presentation for Celsius management team and advise R. Allison (A&M) re: updates to same.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Pogorzelski, Jon	1/24/2023	0.5	Internal Call with A&M (R. Allison, H. Bixler, P. Kinealy, J. Pogorzelski) re: Analysis of claims reconciliation process
Pogorzelski, Jon	1/24/2023	0.7	Prepare analysis of newly filed claims related to account balances to triage for future omnibus objections
Westner, Jack	1/24/2023	1.8	Record details of filed claims in internal tracker
Westner, Jack	1/24/2023	1.9	Document currency type of filed claims in internal tracker
Allison, Roger	1/25/2023	1.9	Create updated claims summary report for discussion with the Celsius subject matter experts
Westner, Jack	1/25/2023	1.3	Record basis of claim for filed claims in internal tracker
Allison, Roger	1/26/2023	1.7	Analyze claims register to prepare for update to claims master database
Bixler, Holden	1/26/2023	0.6	Review correspondence with company and K&E re: GK8 cel token claims.
Bixler, Holden	1/26/2023	0.9	Confer with R. Deutsch, T. Ramos (both CEL) and K&E re: GK8 cel token claims.
Westner, Jack	1/26/2023	1.9	Reconcile filed claims with scheduled claims to determine what scheduled claims should be superseded
Kinealy, Paul	1/29/2023	0.6	Research claims data inquiry from N. Khosravi (K&E) and advise re: same.
Allison, Roger	1/30/2023	1.9	Perform quality control procedures on schedule of new claim amounts re: accuracy and presentation check
Bixler, Holden	1/30/2023	0.5	Confer with T. Ramos (CEL) re: cel token agreements.
Campagna, Robert	1/30/2023	0.5	Call with C. Dailey and S. Schreiber (A&M) to discuss set-off scenarios for borrow claims
Ciriello, Andrew	1/30/2023	0.2	Call with C. Dailey, E. Raab and B. Wadzita (A&M) to discuss pre-petition intercompany balances
Ciriello, Andrew	1/30/2023	0.5	Call with Celsius HR, D. Latona, P. Loureiro (K&E) to discuss employee CEL award claims
Dailey, Chuck	1/30/2023	0.5	Call with R. Campagna and S. Schreiber (A&M) to discuss set-off scenarios for borrow claims
Dailey, Chuck	1/30/2023	0.2	Call with A. Ciriello, E. Raab and B. Wadzita (A&M) to discuss pre-petition intercompany balances
Dailey, Chuck	1/30/2023	1.4	Update borrow set-off analysis for alternative set-off scenario based on collateral amounts
Kinealy, Paul	1/30/2023	0.3	Call with Celsius HR team re token agreements and potential related claims.
Raab, Emily	1/30/2023	0.2	Call with A. Ciriello, C. Dailey and B. Wadzita (A&M) to discuss pre-petition intercompany balances.
Schreiber, Sam	1/30/2023	0.5	Call with R. Campagna and C. Dailey (A&M) to discuss set-off scenarios for borrow claims.

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Wadzita, Brent	1/30/2023	2.7	Process customer coin reports and reconcile to claim register to further stratify claim population.
Wadzita, Brent	1/30/2023	0.2	Call with A. Ciriello, E. Raab and C. Dailey (A&M) to discuss pre-petition intercompany balances.
Allison, Roger	1/31/2023	0.6	Analyze master claims triage file re: updated claim types and claim matching
Bixler, Holden	1/31/2023	0.5	Call with D. Latona (K&E), P. Kinealy (A&M) and Celsius operations team re: handling of certain claims transfers and related data requests.
Bixler, Holden	1/31/2023	0.5	Confer with E. Watters and C. Roberts (both CEL) re: strategy re: purchased claims.
Kinealy, Paul	1/31/2023	0.4	Review proposed plan for GK8 bar date and related claims process with B. Karpuk (Stretto) and follow up re: same with D. Latona (K&E).
Kinealy, Paul	1/31/2023	0.5	Call with D. Latona (K&E), H. Bixler (A&M) and Celsius operations team re: handling of certain claims transfers and related data requests.
Pogorzelski, Jon	1/31/2023	1.2	Process filed customer claims with bitcoin to reconcile against scheduled claims for future omnibus objections
Wadzita, Brent	1/31/2023	1.7	Review claims register and analyze customer buckets to stratify claim base and filed claim amounts.
Subtotal		126.7	

COMMUNICATION

Professional	Date	Hours	Activity
Bixler, Holden	1/6/2023	0.3	Review draft employee letter re: Israel wallets forwarded by T. Walsh (CEL).
Bixler, Holden	1/23/2023	0.6	Review draft employee FAQ forwarded by T. Walsh (CEL).
Bixler, Holden	1/23/2023	0.5	Confer with T. Ramos and J. Rubin (Both CEL) re: employee claims communications.
Subtotal		1.4	

CONTRACTS

Professional	Date	Hours	Activity
Brantley, Chase	1/1/2023	0.4	Review draft of objection to Core contract rejection.
Campagna, Robert	1/2/2023	1.6	Analysis of Core's rejection motion and response.
Campagna, Robert	1/3/2023	0.4	Follow up related to Core rejection hearing and next steps.
Wadzita, Brent	1/11/2023	0.8	Review schedule G and other contract data repositories to identify fireblocks contract per request of counsel.
Ciriello, Andrew	1/23/2023	0.3	Correspond with M3 and P. Kinealy, C. Brantley (A&M) regarding contract rejection analysis

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CONTRACTS

Professional	Date	Hours	Activity
Kinealy, Paul	1/25/2023	0.6	Research contract assumption inquiry from Galaxy re GK8 licenses.
Kinealy, Paul	1/27/2023	0.4	Research contract rejection inquiry from J. Raphael (K&E) and advise re: same.
Brantley, Chase	1/30/2023	0.4	Correspond with K&E and the Company re: assuming certain mining contracts.
Kinealy, Paul	1/30/2023	0.3	Research GK8 cure inquiries from P. Goldsmith (K&E) and advise re: same.
Brantley, Chase	1/31/2023	0.3	Continue to correspond with K&E and the Company re: assuming certain mining contracts.
Subtotal		5.5	

COST REDUCTION INITIATIVES

Professional	Date	Hours	Activity
Ciriello, Andrew	1/6/2023	0.3	Call with A. Seetharaman, P. Salyga (CEL), D. Bendetson, Z. Mohamed (CVP), S. Colangelo (A&M) to discuss vendor expense reduction analysis
Colangelo, Samuel	1/6/2023	0.3	Call with A. Seetharaman, P. Salyga (CEL), D. Bendetson, Z. Mohamed (CVP), A. Ciriello (A&M) to discuss vendor expense reduction analysis
Subtotal		0.6	

COURT HEARINGS

Professional	Date	Hours	Activity
Pogorzelski, Jon	1/21/2023	0.6	Analyze key details from statements and schedules to prepare for GK8 341 meeting
Bixler, Holden	1/24/2023	1.3	Prepare for and attend Voyager hearing re: lift stay testimony.
Campagna, Robert	1/24/2023	0.9	Partial attendance at omnibus hearing.
Schreiber, Sam	1/31/2023	2.3	Prepare response materials related to Examiner report to support update to court.
Subtotal		5.1	

DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	1/1/2023	1.8	Perform independent quality assurance of Celsius enabled user run-down and balance calculations.
San Luis, Ana	1/1/2023	1.2	Examine A&M independent calculations for updated custody user withdrawal eligible coin balances.
San Luis, Ana	1/1/2023	1.1	Prepare updates to independent custody withdrawal data quality QC and reconciliation log.

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Professional	Date	Hours	Activity
Tilsner, Jeremy	1/2/2023	0.4	Check status and accuracy of open data requests.
Tilsner, Jeremy	1/2/2023	1.2	Review documentation in preparation for call with GK8.
Tilsner, Jeremy	1/2/2023	1.8	Review SOFA data previously provided for filings.
Tilsner, Jeremy	1/2/2023	2.1	Extract and analyze user activity related to SOFA filings to support requests from UCC.
Tilsner, Jeremy	1/2/2023	1.9	Analyze user balances and transactional data for holders of CEL.
Wang, Gege	1/2/2023	2.8	Custody withdrawal shortfall pro-rata impact analysis.
Wang, Gege	1/2/2023	2.2	Custody withdrawal potential assets vs. liabilities shortfall analysis.
San Luis, Ana	1/3/2023	1.4	Preparation for Celsius custody withdrawal workshop.
San Luis, Ana	1/3/2023	1.4	Gather additional information about GK8 data sources and anticipated preservation requirements.
San Luis, Ana	1/3/2023	1.9	Prepare revisions to preliminary preservation plan for GK8 data sources based on additional information obtained.
San Luis, Ana	1/3/2023	1.6	Analyze asset balance purity calculations as part of custody withdrawal eligibility independent quality control.
San Luis, Ana	1/3/2023	1.6	Examine Celsius data team code updates to custody withdrawal users and eligible coin balances.
Tilsner, Jeremy	1/3/2023	1.6	Perform analysis of fee impact on Custody user withdrawals.
Tilsner, Jeremy	1/3/2023	0.4	Coordinate with Celsius IT regarding preparation for GK8 data preservation.
Tilsner, Jeremy	1/3/2023	1.4	Review updated SOFA-related user analysis .
Tilsner, Jeremy	1/3/2023	1.6	Review and update methodology for identifying Custody withdrawal eligibility.
Tilsner, Jeremy	1/3/2023	0.8	Review updates CEL user analysis.
Wang, Gege	1/3/2023	2.9	Custody Withdrawal Workstream - Custody transaction cut-off date and estimated transaction fees integration and user eligibility updates.
Wang, Gege	1/3/2023	2.7	Custody Withdrawal Workstream - Active loan user identification and user eligibility updates.
Wang, Gege	1/3/2023	2.4	Query Snowflake database re identifying users with only CEL token claims and corresponding CEL balances.
Wang, Gege	1/3/2023	2.5	Custody users/assets withdrawal eligibility and corresponding coin balance calculations.
Wang, Gege	1/3/2023	2.1	Custody Withdrawal Workstream - Active loan user identification, loan cut-off date and custody transaction cut-off date integration.

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DATA MANAGEMENT

Professional	Date	Hours	Activity
San Luis, Ana	1/4/2023	1.8	Update draft complexity write-up for master list of eligible users and coins for custody withdrawal.
San Luis, Ana	1/4/2023	1.7	Prepare further updates to presentation re eligible user/asset identification logic for Celsius custody withdrawal.
San Luis, Ana	1/4/2023	1.2	Analyze asset balances and updated withdrawal fees as part of custody withdrawal eligibility independent quality control.
San Luis, Ana	1/4/2023	1.9	Prepare revisions to preliminary preservation plan for GK8 data sources based on additional licensing and infrastructure information obtained.
San Luis, Ana	1/4/2023	1.9	Analyze and integrate updated active loan user cut-off dates to user eligibility logic.
San Luis, Ana	1/4/2023	2.4	Further update report of GK8 data sources and anticipated preservation requirements based on additional information obtained from GK8.
San Luis, Ana	1/4/2023	1.7	Gather additional information about GK8 collaboration and file sharing applications and anticipated preservation requirements.
Tilsner, Jeremy	1/4/2023	1.4	Analysis to determine volume of users without sufficient balance to cover potential withdrawal fees.
Tilsner, Jeremy	1/4/2023	0.9	Review correspondence and open items regarding collection of data from GK8.
Tilsner, Jeremy	1/4/2023	1.7	Analysis of active loans for exclusion from withdrawal list per court order.
Tilsner, Jeremy	1/4/2023	2.2	Review latest Custody withdrawal eligibility list and with newly incorporated withdrawal fees.
Wang, Gege	1/4/2023	2.1	Custody Withdrawal Workstream - Custody users/assets withdrawal eligibilities independent quality assurance preparation.
Wang, Gege	1/4/2023	2.6	Custody users' withdrawal eligibilities independent quality assurance.
Wang, Gege	1/4/2023	2.3	Custody assets purity analysis and 7575 cap application.
Wang, Gege	1/4/2023	2.9	Custody Withdrawal Workstream - Withdrawal fee incorporation by coin type, user eligibility and eligible balance updates.
Campagna, Robert	1/5/2023	0.6	Call with J. Tilsner (A&M) related to ongoing data work and concerns.
San Luis, Ana	1/5/2023	1.7	Examine withdrawal/transaction fee updates by coin type and user for eligible custody users.
San Luis, Ana	1/5/2023	1.6	Perform independent QC of eligible custody withdrawal users and eligible assets post-cut-off date updates.
San Luis, Ana	1/5/2023	0.9	Gather additional information about additional GK8 data sources identified.
San Luis, Ana	1/5/2023	1.9	Prepare updates to preliminary report of GK8 data sources and anticipated preservation requirements, including known licensing and data volume information for additional data sources.
San Luis, Ana	1/5/2023	1.9	Analyze and integrate updated active loan user and custody transaction cut-off dates to user eligibility logic.

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DATA MANAGEMENT

Professional	Date	Hours	Activity
Tilsner, Jeremy	1/5/2023	1.2	Extract data from Celsius systems for user ID list provided by UCC.
Tilsner, Jeremy	1/5/2023	1.3	Review gap analysis of Custody eligibility list provided by Celsius Compliance.
Tilsner, Jeremy	1/5/2023	1.5	Review and QC Celsius analysis of Custody customer eligibility.
Tilsner, Jeremy	1/5/2023	1.7	Extract and summarize customer details (including location and accreditation status) in response to UCC data request.
Tilsner, Jeremy	1/5/2023	0.6	Call with R. Campagna (A&M) related to ongoing data work and concerns.
Wang, Gege	1/5/2023	2.7	Query Snowflake database re user ID, country/state, and accreditation status for SOFA 3 and SOFA 4 per UCC request.
Wang, Gege	1/5/2023	2.2	Calculation of custody users' eligible pure and impure custody assets.
Wang, Gege	1/5/2023	2.7	Custody eligible assets purity analysis based on transaction types.
Wang, Gege	1/5/2023	2.1	Custody Withdrawal Workstream - Active loan user cut-off date, custody transaction cut-off date integration and user eligibility updates.
Wang, Gege	1/5/2023	2.3	Custody Withdrawal Workstream - Withdrawal/Transaction fee incorporation by coin type and user post-fee eligibility updates.
Campagna, Robert	1/6/2023	0.4	Call with J. Tilsner (A&M) related to ongoing custody data work and concerns.
San Luis, Ana	1/6/2023	0.9	Prepare additional updates to independent custody withdrawal data quality QC and reconciliation log.
San Luis, Ana	1/6/2023	1.7	Analyze and integrate updated logic for CELPay transactions for eligible custody users.
San Luis, Ana	1/6/2023	1.2	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation.
Tilsner, Jeremy	1/6/2023	1.7	Analyze CelPay transactions and develop methodology to include in Custody eligibility logic.
Tilsner, Jeremy	1/6/2023	1.4	Perform quality checks on scripts and Custody-related data analysis and extraction scripts.
Tilsner, Jeremy	1/6/2023	0.4	Call with R. Campagna (A&M) related to ongoing custody data work and concerns.
Wang, Gege	1/6/2023	2.8	Purity analysis and corresponding withdrawal eligibility calculation based on 7575 cap.
Wang, Gege	1/6/2023	2.4	Custody Withdrawal Workstream - CELPay updated logic incorporation and user eligibility updates.
San Luis, Ana	1/8/2023	1.8	Perform independent quality assurance of updated Celsius user and withdrawal eligibility identification logic and updated code.
San Luis, Ana	1/8/2023	0.9	Prepare additional updates to preliminary report of GK8 data sources and anticipated preservation requirements, including potential preservation roadblocks.
San Luis, Ana	1/8/2023	1.3	Prepare additional updates to independent custody withdrawal data quality QC and reconciliation log for balance calculation revisions.

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Professional	Date	Hours	Activity
San Luis, Ana	1/8/2023	1.3	Examine withdrawal/transaction fee updates by coin and user for eligible custody users.
San Luis, Ana	1/8/2023	1.2	Further update draft complexity write-up for master list of eligible users and coins for custody withdrawal.
San Luis, Ana	1/8/2023	1.6	Examine user eligibility logic updates incorporating active loan user and custody transaction cut-off dates.
Wang, Gege	1/8/2023	2.4	Custody withdrawal schedule - Application of 94% rule and withdrawal fee on coin-by-coin bases and corresponding USD conversion.
Wang, Gege	1/8/2023	2.7	Custody withdrawal schedule - Potential withdrawal fee application on coin-by-coin bases.
Wang, Gege	1/8/2023	2.6	Custody withdrawal schedule - 94% rule application on coin-by-coin bases.
San Luis, Ana	1/9/2023	1.2	Examine Celsius data team logic updates to custody withdrawal user eligibility and balance calculations.
San Luis, Ana	1/9/2023	2.4	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation for run-down logic revisions.
San Luis, Ana	1/9/2023	1.9	Prepare materials for UCC meeting re eligible user/asset identification logic for Celsius custody withdrawal.
San Luis, Ana	1/9/2023	2.6	Perform independent quality assurance of Celsius enabled user run-down and asset calculation.
Tilsner, Jeremy	1/9/2023	1.7	Review analysis of customers that only have CEL tokens on or around petition date.
Tilsner, Jeremy	1/9/2023	2.3	Review materials in preparation for update to UCC on Custody withdrawal process.
Tilsner, Jeremy	1/9/2023	1.1	Cross reference list of employees provided by UCC to Custody list.
Wang, Gege	1/9/2023	1.9	Materials preparation for UCC meeting re custody withdrawal eligibility logic.
Wang, Gege	1/9/2023	2.7	Eligible user and eligible coin balance independent quality assurance.
Wang, Gege	1/9/2023	2.3	Custody withdrawal schedule preparation re user having sufficient eligible balances to cover transaction fees by coin.
San Luis, Ana	1/10/2023	1.2	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for code logic revisions.
San Luis, Ana	1/10/2023	1.6	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation for code logic revisions..
San Luis, Ana	1/10/2023	2.3	Examine A&M independent calculations for custody user withdrawal eligible coin balances.
San Luis, Ana	1/10/2023	1.7	Prepare additional materials for UCC meeting re eligible user/asset identification logic for Celsius custody withdrawal.
Tilsner, Jeremy	1/10/2023	1.1	Review outstanding diligence requests from UCC and advisors.
Tilsner, Jeremy	1/10/2023	1.7	Perform draft analysis of post-petition transaction activity (withdrawals and deposits).

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DATA MANAGEMENT

Professional	Date	Hours	Activity
Tilsner, Jeremy	1/10/2023	2.3	Analyze and QC most recent draft of Custody withdrawal eligibility list.
Tilsner, Jeremy	1/10/2023	1.8	Review updated UCC Custody Withdrawal presentation materials.
Wang, Gege	1/10/2023	1.6	Custody Withdrawal Workstream - Identification of eligible users and eligible coin balances, independent QA.
Wang, Gege	1/10/2023	2.9	Calculations re eligible custody withdrawal users' total balances by account type and remaining balances post-withdrawal.
Wang, Gege	1/10/2023	1.9	Query balance entires re summarizing users' petition balances by product, by coin and corresponding USD conversion.
Wang, Gege	1/10/2023	2.4	Materials preparation for UCC meeting re custody withdrawal eligibility logic.
San Luis, Ana	1/11/2023	0.9	Perform independent QC of eligible custody withdrawal users and eligible assets post-withdrawal fee application updates.
San Luis, Ana	1/11/2023	1.7	Examine available preliminary dashboards prepared by Celsius team for custody withdrawals monitoring for accounting and security dashboards.
San Luis, Ana	1/11/2023	1.8	Examine data sources and formulas feeding preliminary custody withdrawal dashboards.
Tilsner, Jeremy	1/11/2023	1.8	Extract information from Celsius systems regarding potential preference payments made to post-petition depositors.
Tilsner, Jeremy	1/11/2023	1.3	Review and QC master customer eligibility list for Custody withdrawals.
Tilsner, Jeremy	1/11/2023	2.2	Summarize post-petition deposits and prepare for presentation to K&E.
Tilsner, Jeremy	1/11/2023	2.2	Analyze deposits made post petition in preparation for potential withdrawal availability.
Wang, Gege	1/11/2023	2.1	Custody Withdrawal Workstream - Eligible user balances and remaining balances post withdrawal data pull per K&E request.
Wang, Gege	1/11/2023	1.9	Custody Withdrawal Workstream - Transactional level data pull for custody withdrawal users past 7575 threshold 90-day pre-petition independent QA.
Wang, Gege	1/11/2023	1.8	Transaction pull for over 7575 cap users and corresponding impure incoming running total calculations.
San Luis, Ana	1/12/2023	1.4	Examine Celsius updated data team code to custody withdrawal users and eligible coin balances.
San Luis, Ana	1/12/2023	1.2	Examine data sources and formulas feeding preliminary custody withdrawal dashboards for accounting dashboard.
San Luis, Ana	1/12/2023	1.3	Perform independent quality assurance of Celsius enabled user run-down.
San Luis, Ana	1/12/2023	1.8	Perform independent QA of preliminary custody withdrawals dashboards for accounting dashboard.
Tilsner, Jeremy	1/12/2023	1.2	Review of post-petition deposit deliverables for presentation to counsel.
Tilsner, Jeremy	1/12/2023	1.8	Perform analysis of balances and user activity for accredited vs non accredited accounts.

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Tilsner, Jeremy	1/12/2023	1.9	Analysis of user who deposited funds after bankruptcy filing.
Wang, Gege	1/12/2023	1.6	Summarization of post-petition deposits by user by coin.
Wang, Gege	1/12/2023	2.1	Impure vs. pure differentiation for incoming custody assets on transactional level re comparing against the 7575 cap.
Wang, Gege	1/12/2023	1.8	Incorporation of updated transaction fee schedule for BTC, ETH, ERC-20, and alt coins.
Wang, Gege	1/12/2023	1.7	Custody Withdrawal Workstream - Withdrawal fee incorporation by coin and user eligibility updates.
San Luis, Ana	1/13/2023	1.3	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for balance calculation revisions.
San Luis, Ana	1/13/2023	1.4	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation for balance calculation revisions.
San Luis, Ana	1/13/2023	1.8	Examine A&M independent calculations for custody withdrawal eligible users and coin balances post-balance calculation revisions.
San Luis, Ana	1/13/2023	1.9	Perform independent quality assurance of Celsius enabled user balance calculations.
Tilsner, Jeremy	1/13/2023	2.3	Review and QC most recent iteration of Custody master list logic and code developed by Celsius data team.
Tilsner, Jeremy	1/13/2023	2.0	Review Custody withdrawal presentation and underlying materials in preparation for discussion with Special Committee.
Tilsner, Jeremy	1/13/2023	1.4	Analyze proposed withdrawal fee scenarios based on most recently proposed withdrawal fees to determine impact on customer eligibility.
Wang, Gege	1/13/2023	1.9	Query withhold user transactions and potential eligible balances.
Wang, Gege	1/13/2023	1.8	Query custody user transactions and eligible withdrawal balances.
Wang, Gege	1/13/2023	2.2	Preparation of post-petition depositing users summary, and corresponding 90-day prepetition withdrawal activities per K&E request.
Tilsner, Jeremy	1/16/2023	1.4	Review and QC updated Custody eligibility logic based on most recent updates.
Tilsner, Jeremy	1/16/2023	1.7	Research into single customer balance at specific times in response to creditor request.
Wang, Gege	1/16/2023	2.8	Query balance entries and Fireblocks data re liabilities vs. assets comparisons.
San Luis, Ana	1/17/2023	1.3	Examine available preliminary dashboards prepared by Celsius team for custody withdrawals monitoring for security and tech dashboards.
San Luis, Ana	1/17/2023	1.8	Perform independent quality assurance of Celsius transactional level data pull for custody withdrawal users past 7575 threshold 90-day pre-petition.
San Luis, Ana	1/17/2023	1.8	Analyze eligible user balances and remaining balances post-withdrawal per K&E request.
San Luis, Ana	1/17/2023	0.8	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for withdrawal fee revisions.

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Tilsner, Jeremy	1/17/2023	2.1	Perform analysis of transaction level data for Custody customers exceeding withdrawal threshold.
Tilsner, Jeremy	1/17/2023	1.8	Analyze and summarize potential remaining Custody balances subsequent to withdrawal of phase I coins.
Tilsner, Jeremy	1/17/2023	1.3	Perform quality control and accuracy review of user-level data pull for creditor request.
Wang, Gege	1/17/2023	1.9	Query balance entries re post-petition summarizing and categorizing post petition deposits, by user and by coin.
Wang, Gege	1/17/2023	2.9	Query Snowflake data tables re post-petition depositing users, deposit timeline analysis, bybcoin summary, and corresponding withdrawals 90 days pre-petition.
Wang, Gege	1/17/2023	2.9	Query Snowflake data tables re liabilities vs. assets comparison for custody workspace.
San Luis, Ana	1/18/2023	1.8	Analyze eligible user balances and other remaining balances post-withdrawal per K&E request.
San Luis, Ana	1/18/2023	1.7	Perform independent quality assurance of Celsius transactional level data pull and logic for custody withdrawal users past 7575 threshold 90-day pre-petition.
San Luis, Ana	1/18/2023	1.8	Perform independent QA of preliminary custody withdrawals dashboards for security dashboard.
San Luis, Ana	1/18/2023	1.4	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation for withdrawal fee revisions.
Tilsner, Jeremy	1/18/2023	1.3	Review updated analysis of post phase I Custody withdrawals.
Tilsner, Jeremy	1/18/2023	1.9	Plan and draft initial methodology for pre-petition transaction summary for Custody account holders.
Tilsner, Jeremy	1/18/2023	2.1	Integrate names and other customer information into existing Custody master as input to court filing.
Wang, Gege	1/18/2023	2.7	Query Snowflake database re identifying users with only CEL token claims and corresponding CEL balances by account type per K&E request.
Wang, Gege	1/18/2023	2.8	Query Snowflake database re additional user-related information for SOFA 3 and SOFA 4 per UCC request.
Campagna, Robert	1/19/2023	0.4	Call with S. Schreiber, J. Tilsner (A&M) and C. Ferraro (CEL) to discuss IT and data systems
San Luis, Ana	1/19/2023	1.7	Further update report of GK8 data sources and anticipated preservation requirements based on additional data sources confirmed in-scope.
San Luis, Ana	1/19/2023	1.4	Gather additional information about GK8 physical assets identified and anticipated preservation requirements.
San Luis, Ana	1/19/2023	2.1	Analyze pro-rata impact of custody withdrawal shortfall.
San Luis, Ana	1/19/2023	2.4	Examine withhold user balances and corresponding 90-day lookback transactional level data pull per K&E request.
Schreiber, Sam	1/19/2023	0.4	Call with R. Campagna, J. Tilsner (A&M) and C. Ferraro (CEL) to discuss IT and data systems

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Tilsner, Jeremy	1/19/2023	0.4	Call with R. Campagna, S. Schreiber and J. Tilsner (A&M) and C. Ferraro (CEL) to discuss IT and data systems.
Tilsner, Jeremy	1/19/2023	0.9	Analyze and summarize post-Phase I user balances for Custody customers.
Tilsner, Jeremy	1/19/2023	1.3	Analyze availability of assets to satisfy likely Custody withdrawals based on court order.
Tilsner, Jeremy	1/19/2023	1.9	Calculate potential shortfall on a coin-by-coin basis, comparing Custody assets to liabilities.
Wang, Gege	1/19/2023	2.4	Query Snowflake databases re ad hoc user petition account balances per user request.
Wang, Gege	1/19/2023	2.6	Query Snowflake databases re user's coin balances at specific timestamps and corresponding USD equivalents per user request.
Wang, Gege	1/19/2023	2.6	Query Snowflake database re adding user demographic information for SOFA productions.
Wang, Gege	1/19/2023	2.7	Query balance entries re identifying users with only CEL token claims as of the petition both by account type and across different account types.
San Luis, Ana	1/20/2023	1.9	Examine withhold user balances and corresponding 90-day lookback transactional level data pull.
San Luis, Ana	1/20/2023	1.8	Perform independent quality assurance of Celsius transactional level data pull for withhold user balances and corresponding 90-day lookback transactions.
San Luis, Ana	1/20/2023	1.3	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for additional code logic revisions.
San Luis, Ana	1/20/2023	2.3	Analyze eligible user balances and other balances after pro-rata application for custody withdrawal.
Tilsner, Jeremy	1/20/2023	2.2	Review impact of various proration scenarios on Custody withdrawals.
Tilsner, Jeremy	1/20/2023	1.3	Review 90-day lookback analysis for Withhold customers.
Tilsner, Jeremy	1/20/2023	1.7	Review Withhold customer balance analysis.
Wang, Gege	1/20/2023	1.8	Withhold user coin balances data pull per K&E request.
Wang, Gege	1/20/2023	2.7	Custody Withdrawal Workstream - Eligible user balances and balances after proration eligible for withdrawal data pull.
Wang, Gege	1/20/2023	2.9	Withhold user balances and corresponding transaction history pull per K&E request.
Wang, Gege	1/20/2023	2.8	Withhold users' 90-day pre-petition transactional level data pull per K&E request.
Campagna, Robert	1/23/2023	0.7	Review / analyze custody data prior to call related to distributions.
San Luis, Ana	1/23/2023	2.4	Examine updated schedule of custody withdrawal eligible users and coin balances.
San Luis, Ana	1/23/2023	1.6	Examine data sources and formulas feeding preliminary custody withdrawal dashboards for security dashboard.

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San Luis, Ana	1/23/2023	1.2	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for pro-rata application.
San Luis, Ana	1/23/2023	1.9	Examine A&M independent calculations for custody withdrawal eligible users and coin balances.
Tilsner, Jeremy	1/23/2023	2.2	Structure, format and review final schedule of Custody withdrawal eligible balances for filing.
Tilsner, Jeremy	1/23/2023	2.4	Perform draft analysis of potentially fraudulent accounts based device usage patterns.
Wang, Gege	1/23/2023	2.4	Preparation of eligible custody withdrawal schedule.
Wang, Gege	1/23/2023	1.9	Query Celsius database re potentially fraudulent accounts identification.
Wang, Gege	1/23/2023	2.8	Custody withdrawal schedule preparation re eligible users and corresponding eligible withdrawal balance.
Wang, Gege	1/23/2023	2.5	User and device analysis re identifying clusters of users with shared devices.
San Luis, Ana	1/24/2023	1.4	Examine A&M independent calculations for custody withdrawal eligible users and corresponding coin balances post-preliminary pro-rata application.
San Luis, Ana	1/24/2023	1.6	Analyze remaining user balances post custody withdrawal.
San Luis, Ana	1/24/2023	1.6	Examine updates to custody withdrawal schedule with shortfall factor applied.
San Luis, Ana	1/24/2023	1.7	Analyze custody user balances for earn and withhold.
Tilsner, Jeremy	1/24/2023	0.6	Coordinate location and process for storing GK8 data archive pursuant to sale order.
Tilsner, Jeremy	1/24/2023	2.1	Review updated analysis of potentially fraudulent customer accounts for claims objections.
Tilsner, Jeremy	1/24/2023	1.9	Update Custody withdrawal schedule to do distinguish between pure and impure assets.
Wang, Gege	1/24/2023	2.7	Custody withdrawal schedule updates with shortfall factor applied.
Wang, Gege	1/24/2023	1.5	Query Snowflake database re remaining user balance post custody withdrawal.
Wang, Gege	1/24/2023	1.4	Query Snowflake database re custody user earn and withhold balances.
Wang, Gege	1/24/2023	2.9	Preparation of custody withdrawal schedule for eligible users and corresponding balances.
San Luis, Ana	1/25/2023	1.7	Examine available preliminary dashboards prepared by Celsius team for custody withdrawals monitoring for tech and regulatory dashboards.
San Luis, Ana	1/25/2023	1.3	Examine data sources and formulas feeding preliminary custody withdrawal dashboards for tech dashboard.
San Luis, Ana	1/25/2023	1.8	Perform independent QA of preliminary custody withdrawals dashboards for tech dashboard.

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Professional	Date	Hours	Activity
Tilsner, Jeremy	1/25/2023	1.9	Update Custody withdrawal schedule to include new guidance on shortfall discount.
Tilsner, Jeremy	1/25/2023	1.3	Develop and review visualizations of shared device user clusters.
Tilsner, Jeremy	1/25/2023	2.2	Analyze user clusters based on shared device IDs for potential indicators of fraudulent account use.
Wang, Gege	1/25/2023	2.4	Network analysis re linkage between users via shared devices to identify potentially fraudulent accounts.
Wang, Gege	1/25/2023	1.7	Celsius User device sharing network visualizations re potentially fraudulent accounts identification.
Wang, Gege	1/25/2023	2.4	Network analysis in Python re user cluster identification.
San Luis, Ana	1/26/2023	0.8	Examine data sources and formulas feeding preliminary custody withdrawal dashboards for regulatory dashboard.
San Luis, Ana	1/26/2023	1.7	Prepare updates to Celsius custody withdrawal step-by-step enabled user run-down documentation for pro-rata application.
San Luis, Ana	1/26/2023	2.3	Examine updates to custody withdrawal schedule including breakdown of pure and impure assets.
San Luis, Ana	1/26/2023	1.3	Examine A&M independent calculations for custody withdrawal eligible users and corresponding coin balances post-final pro-rata application.
Tilsner, Jeremy	1/26/2023	0.9	Draft analysis of the terms of use that governed account holders and loan users.
Tilsner, Jeremy	1/26/2023	1.1	Create summary of borrowers, including loan amount and account balances.
Tilsner, Jeremy	1/26/2023	1.8	Prepare summary of impure vs pure balances by user for Custody withdrawal eligibility.
Wang, Gege	1/26/2023	2.7	Custody withdrawal schedule preparation with breakdown of pure and impure assets.
Wang, Gege	1/26/2023	2.1	Query user tables re identifying ad hoc borrowers and corresponding account balances.
Wang, Gege	1/26/2023	2.3	Query Celsius database re identifying custody term of use acceptance date for ad hoc borrowers group per K&E request.
San Luis, Ana	1/27/2023	1.8	Prepare updates to independent custody withdrawal data quality QC and reconciliation log for additional withdrawal fee revisions.
San Luis, Ana	1/27/2023	1.4	Gather additional information about GK8 development applications identified and anticipated preservation requirements.
San Luis, Ana	1/27/2023	2.3	Examine updates to custody withdrawal schedule including updated withdrawal fees.
San Luis, Ana	1/27/2023	2.2	Examine A&M independent calculations for custody withdrawal eligible users and corresponding coin balances post-additional withdrawal fee revisions.
Tilsner, Jeremy	1/27/2023	1.9	Modify Custody withdrawal eligibility logic to include updated fee schedule based on historical crypto transaction fees.
Tilsner, Jeremy	1/27/2023	1.7	Implement updates to draft Custody eligibility schedule for filing.

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Tilsner, Jeremy	1/27/2023	1.8	Analyze timeframe and version of terms of use for both general Celsius account holders and loan users.
Wang, Gege	1/27/2023	2.4	Custody withdrawal workstream - updated withdrawal fee schedule integration.
Wang, Gege	1/27/2023	1.8	Custody withdrawal schedule preparation.
Wang, Gege	1/27/2023	2.7	Query Celsius database re identifying general and loans term of use acceptance date for ad hoc borrowers group per K&E request.
Wang, Gege	1/27/2023	2.4	Custody withdrawal schedule preparation re eligible users and corresponding eligible withdrawal balance with updated fee schedule.
San Luis, Ana	1/30/2023	1.4	Analyze custody user transactions and eligible withdrawal balances.
San Luis, Ana	1/30/2023	0.9	Further update report of GK8 data sources and anticipated preservation requirements.
San Luis, Ana	1/30/2023	1.6	Perform independent QA of preliminary custody withdrawals dashboards.
San Luis, Ana	1/30/2023	1.8	Analyze withhold user transactions and eligible withdrawal balances.
Tilsner, Jeremy	1/30/2023	0.7	Review status and task list of overall Custody withdrawal workstream.
Tilsner, Jeremy	1/30/2023	1.9	Review draft of Custody withdrawal notice and schedule.
Wang, Gege	1/30/2023	2.3	Query Snowflake database re user loan term of use.
Wang, Gege	1/30/2023	2.1	Query withhold user transactions and eligible withdrawal balances.
Wang, Gege	1/30/2023	1.9	Withhold assets purity analysis and 7575 cap application.
San Luis, Ana	1/31/2023	1.8	Analyze custody user transactions and eligible withdrawal balances in preparation for user inquiries.
San Luis, Ana	1/31/2023	1.4	Examine data sources and formulas feeding preliminary custody withdrawal dashboards for finance dashboard.
San Luis, Ana	1/31/2023	1.7	Examine A&M independent calculations for custody withdrawal eligible users and corresponding coin balances.
Tilsner, Jeremy	1/31/2023	0.8	Review outstanding diligence requests from UCC and advisors.
Tilsner, Jeremy	1/31/2023	0.7	Coordinate with Celsius personnel to explore potential approaches for identifying customers by name.
Tilsner, Jeremy	1/31/2023	1.6	Update terms of use analysis based on additional information provided by Celsius product management.
Wang, Gege	1/31/2023	2.2	Query withhold user transactions and potential eligible withdrawal balances.
Wang, Gege	1/31/2023	1.6	Query Snowflake database re user general term of use.

Exhibit D

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Professional	Date	Hours	Activity
Wang, Gege	1/31/2023	1.8	Query Snowflake database re user custody account term of use.
Subtotal		436.8	

DUE DILIGENCE

Professional	Date	Hours	Activity
Bixler, Holden	1/2/2023	0.5	H. Bixler (A&M), A. Ciriello (A&M), J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss SOFA data requests from UCC.
Brantley, Chase	1/2/2023	0.4	Respond to questions from M3 re: changes to the mining forecast through March 31.
Campagna, Robert	1/2/2023	0.8	Emails related to Examiner requests and proposed response.
Ciriello, Andrew	1/2/2023	0.2	H. Bixler (A&M), A. Ciriello (A&M), J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss SOFA data requests from UCC.
Ciriello, Andrew	1/2/2023	0.3	Correspond with C. Ferraro (CEL), D. Latona (K&E) and R. Campagna, A. Lal (A&M) regarding Examiner diligence requests for weekly P&L reports and wallet-level balance data
Ciriello, Andrew	1/2/2023	0.3	Correspond with K. Tang, A. Seetharaman (CEL) regarding open Examiner financial diligence requests
Colangelo, Samuel	1/2/2023	0.8	Review and update digital asset file ahead of review call.
Tilsner, Jeremy	1/2/2023	0.5	H. Bixler (A&M), A. Ciriello (A&M), J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss SOFA data requests from UCC.
Wadzita, Brent	1/2/2023	1.3	Review internal wallet listings to identify additional crypto wallets re: cold storage.
Wadzita, Brent	1/2/2023	1.6	Analyze crypto wallet listing and reconcile to various sources to identify gaps.
Wang, Gege	1/2/2023	0.5	H. Bixler (A&M), A. Ciriello (A&M), J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss SOFA data requests from UCC.
Bixler, Holden	1/3/2023	0.3	Correspond with G. Dodd (CEL) re: status of diligence requests.
Brantley, Chase	1/3/2023	1.0	Participate in Examiner interview with Company employee, K&E, Examiner and A. Ciriello (A&M).
Brantley, Chase	1/3/2023	2.6	Participate in Examiner interview with Company employee, K&E, Examiner and A. Ciriello (A&M).
Ciriello, Andrew	1/3/2023	0.3	Call with L. Workman, K. Tang, J. Lambros (CEL) to discuss weekly P&L report
Ciriello, Andrew	1/3/2023	0.4	Correspond with T. Martin (Huron) regarding outstanding financial due diligence requests from Examiner
Ciriello, Andrew	1/3/2023	0.6	Review and comment on balance sheet reconciliation analysis provided by potential buyer
Ciriello, Andrew	1/3/2023	3.2	Participate in Examiner interview of Company employee with Examiner team, L. Workman, J. Golding (CEL), D. Latona, G. Brier (K&E), A. Colodny, C. Gurland (W&C) and C. Brantley (A&M)

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Ciriello, Andrew	1/3/2023	0.3	Correspond with A. Riley (CEL) regarding UCC diligence requests related to retail loans
Ciriello, Andrew	1/3/2023	1.0	Participate in Examiner interview of Company employee with Examiner team, J. Golding, L. Workman (CEL), D. Latona, L. Hamlin (K&E) and C. Brantley (A&M)
Ciriello, Andrew	1/3/2023	1.5	Call with Company, L. Hamlin (K&E) to prepare for Examiner Interview
Ciriello, Andrew	1/3/2023	0.3	Call with Examiner team, C. Ferraro, L. Workman (CEL), R. Kwasteniet, D. Latona, G. Brier, T. McCarrick, J. D'Antonio (K&E) to discuss open diligence requests
Colangelo, Samuel	1/3/2023	1.3	Analyze and reconcile consolidated financials provided by Celsius for second quarter 2021.
Colangelo, Samuel	1/3/2023	1.4	Analyze and reconcile consolidated financials provided by Celsius for third quarter 2021.
Colangelo, Samuel	1/3/2023	0.6	Review liability side of potential buyer digital asset summary and assemble summary.
Colangelo, Samuel	1/3/2023	0.4	Correspond with Centerview regarding third party balance sheet analysis.
Colangelo, Samuel	1/3/2023	1.6	Update potential buyer digital asset summary to include price variances and bridge.
Colangelo, Samuel	1/3/2023	1.6	Analyze and reconcile consolidated financials provided by Celsius for first quarter 2022.
Lucas, Emmet	1/3/2023	0.6	Reconcile secondary analysis prepared by S. Colangelo (A&M) regarding 2022 Core Scientific payments from Celsius Mining LLC.
Brantley, Chase	1/4/2023	0.7	Review latest mining diligence request list from the Examiner and prepare outreach to Company.
Brantley, Chase	1/4/2023	1.8	Analyze mining invoices requested by the Examiner and prepare responses to Examiner questions.
Brantley, Chase	1/4/2023	0.4	Call with J. Fan (Celsius) to discuss invoice reconciliation in response to requests from the Examiner.
Brantley, Chase	1/4/2023	0.9	Continue to analyze mining invoices and prepare responses to Examiner mining diligence requests.
Calvert, Sam	1/4/2023	1.9	Review of QuickBooks data for detail on CEL token accounting in response to examiner questions.
Ciriello, Andrew	1/4/2023	0.2	Correspond with D. Tappen, Z. Ji, L. Workman (CEL) regarding wallet data diligence request from Examiner
Ciriello, Andrew	1/4/2023	0.3	Correspond with I. Inbar, R. Shakhnovetsky (CEL) regarding balance sheet composition of wallet data in freeze reports
Ciriello, Andrew	1/4/2023	0.4	Research historical accounting entries related to CEL token transactions based on Examiner request
Ciriello, Andrew	1/4/2023	0.8	Call with K. Tang, A. Seetharaman (CEL), T. Martin, R. Loh (Huron), S. Colangelo (A&M) to discuss consolidated financial reporting
Ciriello, Andrew	1/4/2023	0.9	Research variance in loan figures reported in recently filed motions
Ciriello, Andrew	1/4/2023	1.0	Call with L. Hamlin (K&E) to discuss upcoming Examiner interview of Company employee

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Ciriello, Andrew	1/4/2023	0.4	Correspond with T. Martin, R. Loh (Huron) regarding outstanding diligence requests
Ciriello, Andrew	1/4/2023	0.3	Correspond with S. Kleiderman, G. Bodnar, M. Blecher, N. Goldstein (CEL) regarding Examiner request for meeting with Fireblocks and wallet balance reports
Colangelo, Samuel	1/4/2023	0.5	Call with K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/4/2023	1.1	Assemble list of primary variances in financial statements provided in response to diligence requests.
Colangelo, Samuel	1/4/2023	0.8	Assemble payment evidence files and relevant invoices for examiner mining diligence requests.
Colangelo, Samuel	1/4/2023	0.5	Participate in call with A. Ciriello (A&M), Celsius, and Huron to discuss financial reporting variances.
Colangelo, Samuel	1/4/2023	0.4	Respond to examiner mining related requests.
Colangelo, Samuel	1/4/2023	0.3	Update examiner tracker to reflect latest requests and responses.
Colangelo, Samuel	1/4/2023	0.2	Review and upload responsive files to examiner data room.
Wadzita, Brent	1/4/2023	1.6	Analyze sofa 3 working file and analyze unidentified transactions on blockchain and supplemental data sets.
Wadzita, Brent	1/4/2023	1.3	Prepare Earn retail account analysis re: court order on Earn retail accounts.
Bixler, Holden	1/5/2023	0.5	Participate in working session with R. Campagna, S. Colangelo, P. Kinealy, A. Lal, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Calvert, Sam	1/5/2023	2.1	Pulling JE level detail in response to financial discrepancies raised from examiner.
Calvert, Sam	1/5/2023	0.9	Call with A. Ciriello (A&M) re: examiner diligence request on consolidated vs unconsolidated financial reporting.
Calvert, Sam	1/5/2023	0.6	Novation date coin comparison schedule creation.
Campagna, Robert	1/5/2023	1.7	Analysis of balances between entities related to interco accounting issues.
Campagna, Robert	1/5/2023	0.6	Review of KERP data requested by K&E for UST.
Campagna, Robert	1/5/2023	0.4	Participate in working session with S. Colangelo, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Ciriello, Andrew	1/5/2023	0.4	Call with T. Biggs (M3), N. Shakar (Elementus) and C. Dailey (A&M) to discuss certain third party loans
Ciriello, Andrew	1/5/2023	2.0	Call with Company employees and G. Hamlin (K&E) to prepare for Examiner interview
Ciriello, Andrew	1/5/2023	0.4	Correspond with T. Martin, R. Loh (Huron) regarding outstanding diligence requests

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Professional	Date	Hours	Activity
Ciriello, Andrew	1/5/2023	0.3	Call with S. Colangelo (A&M) to discuss coin report reconciliation analysis requested by UCC
Ciriello, Andrew	1/5/2023	0.8	Call with L. Hamlin (K&E) to discuss historical financials in response to equity holder discovery request
Ciriello, Andrew	1/5/2023	0.5	Participate in working session with R. Campagna, H. Bixler, P. Kinealy, A. Lal, S. Colangelo, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Ciriello, Andrew	1/5/2023	0.4	Prepare KERP investigation data to be shared with US Trustee's office
Ciriello, Andrew	1/5/2023	0.4	Correspond with N. Goldstein (CEL) regarding meeting with Fireblocks and wallet balance reports requested by Examiner
Ciriello, Andrew	1/5/2023	0.4	Working session with D. Tappen, R. Shakhnovetsky (CEL) and S. Colangelo (A&M) to discuss Examiner wallet address request
Ciriello, Andrew	1/5/2023	0.9	Call with S. Calvert (A&M) to discuss intercompany accounting analysis
Colangelo, Samuel	1/5/2023	0.3	Call with A. Ciriello (A&M) and Celsius to discuss freeze wallet detail.
Colangelo, Samuel	1/5/2023	0.3	Participate in working session with D. Tappen, R. Shakhnovetsky (CEL) and A. Ciriello (A&M) to discuss Examiner wallet address request
Colangelo, Samuel	1/5/2023	0.3	Participate in working session with R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Dailey, Chuck	1/5/2023	0.4	Attend call with A. Ciriello (A&M) and MIII teams regarding certain third party loans
Frenkel, Adam	1/5/2023	0.5	Participate in working session with R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, and E. Lucas (all A&M) to discuss new diligence requests.
Kinealy, Paul	1/5/2023	0.4	Participate in working session with R. Campagna, H. Bixler, S. Colangelo, A. Lal, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Lal, Arjun	1/5/2023	0.5	Participate in working session with R. Campagna, H. Bixler, P. Kinealy, S. Colangelo, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss new diligence requests.
Lucas, Emmet	1/5/2023	0.5	Participate in working session with R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, A. Frenkel, and S. Colangelo (all A&M) to discuss new diligence requests.
Wadzita, Brent	1/5/2023	2.4	Review unidentified non-retail coin transactions on the open ETH and LUNA blockchains.
Allison, Roger	1/6/2023	1.8	Working session with B. Wadzita to investigate questions and prepare responses re: retail coin transactions and user balances
Bixler, Holden	1/6/2023	0.2	Review creditor inquiry re: transaction history.
Brantley, Chase	1/6/2023	0.4	Analyze vendor spend file to support request from potential bidder.
Calvert, Sam	1/6/2023	0.4	Pulling QuickBooks detail for R. Allison (A&M).

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Professional	Date	Hours	Activity
Calvert, Sam	1/6/2023	0.5	Call with Huron team and A. Ciriello (A&M) re: reconciling issues related to historical balance sheets and income statements.
Calvert, Sam	1/6/2023	1.2	Further review of Huron questions re: consolidation files.
Campagna, Robert	1/6/2023	0.7	Follow up emails related to status of Examiner requests.
Ciriello, Andrew	1/6/2023	0.4	Call with L. Workman, J. Lambros (CEL), G. Brier, S. Briefel, J. D'Antonio (K&E), S. Colangelo (A&M) to discuss open diligence requests
Ciriello, Andrew	1/6/2023	0.3	Research coin related diligence questions from UCC
Ciriello, Andrew	1/6/2023	0.5	Call with Huron team and S. Calvert (A&M) re: reconciling issues related to historical balance sheets and income statements
Ciriello, Andrew	1/6/2023	0.8	Partial participation in Examiner interview of Company employee with Examiner advisors, L. Workman (CEL), G. Brier, and L. Hamlin (both K&E)
Ciriello, Andrew	1/6/2023	0.6	Call with G. Dodd, A. Riley, T. Bautista, R. Tokar (CEL) to discuss UCC request related to retail lending
Ciriello, Andrew	1/6/2023	0.4	Research diligence materials provided to Examiner and correspond with K&E team regarding the same
Colangelo, Samuel	1/6/2023	0.8	Update vendor spend reduction file to be provided in response to potential buyer diligence requests.
Colangelo, Samuel	1/6/2023	0.4	Call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/6/2023	0.5	Update examiner and UCC diligence trackers to reflect updated requests and responses.
Kinealy, Paul	1/6/2023	0.6	Research various high priority diligence items from E. Jones (K&E).
Wadzita, Brent	1/6/2023	1.8	Working session with R. Allison (A&M) to investigate questions and prepare responses re: retail coin transactions and user balances.
Brantley, Chase	1/7/2023	0.1	Respond to questions from K&E re: Examiner diligence requests.
Kinealy, Paul	1/7/2023	0.8	Research documents responsive to UST IDI document request.
Brantley, Chase	1/8/2023	2.4	Gather and review documents in response to mining diligence requests from the Examiner.
Calvert, Sam	1/8/2023	1.8	Reworking novation date accounting workbook to build out alternative views of existing data re: inclusion of additional entities.
Calvert, Sam	1/8/2023	1.6	Review of novation date accounting analyses following internal comments.
Calvert, Sam	1/8/2023	1.9	Reworking novation date accounting workbook to build out alternative views of existing data re: charts and related analyses.
Colangelo, Samuel	1/8/2023	0.4	Review bank activity and assemble corresponding payment list for mining vendor responsive to examiner request.
Allison, Roger	1/9/2023	1.1	Working session with B. Wadzita and R. Allison (both A&M) to prepare comments re: regulatory diligence requests

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Professional	Date	Hours	Activity
Brantley, Chase	1/9/2023	0.5	Participate in call with J. Fan (Company) to discuss responses to Examiner mining requests.
Brantley, Chase	1/9/2023	0.5	Participate in call with A. Ciriello, S. Colangelo (both A&M), K&E and Celsius to discuss buyer diligence requests.
Brantley, Chase	1/9/2023	2.1	Finalize and share responses to the Examiner's latest round of mining diligence requests.
Brantley, Chase	1/9/2023	0.4	Correspond with the Company re: certain fees included in monthly hosting bills in response to Examiner questions.
Calvert, Sam	1/9/2023	0.9	Call with A. Ciriello (A&M) re: wallet list reconciliation.
Calvert, Sam	1/9/2023	0.3	Call with A. Seetharaman (Celsius) re: M3 MOR questions.
Calvert, Sam	1/9/2023	0.8	Review of M3 MOR questions.
Calvert, Sam	1/9/2023	0.6	Updates to novation accounting workbook following internal discussion.
Calvert, Sam	1/9/2023	2.1	Wallet reconciliation exercise for examiner request.
Campagna, Robert	1/9/2023	1.6	Review of working interco analysis / model and generate next steps.
Ciriello, Andrew	1/9/2023	0.3	Call with Examiner advisors, C. Ferraro, L. Workman (CEL), R. Kwasteniet, D. Latona (K&E) to discuss open Examiner diligence requests
Ciriello, Andrew	1/9/2023	0.9	Call with S. Calvert (A&M) re: wallet list reconciliation.
Ciriello, Andrew	1/9/2023	0.5	Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel, G. Brier, J. D'Antonio (K&E) C. Brantley and S. Colangelo (A&M) to discuss outstanding diligence requests
Ciriello, Andrew	1/9/2023	0.6	Calls with L. Workman (CEL) to discuss Fireblocks reports, Examiner interviews and open diligence requests
Ciriello, Andrew	1/9/2023	0.5	Calls with T. Martin (Huron) to discuss outstanding Examiner diligence requests
Colangelo, Samuel	1/9/2023	0.4	Participate in call with A. Ciriello, C. Brantley (both A&M), K&E and Celsius to discuss buyer diligence requests.
Colangelo, Samuel	1/9/2023	0.3	Review examiner dataroom and pull relevant documents.
Colangelo, Samuel	1/9/2023	0.3	Correspond with A&M team regarding mining invoices to be provided for examiner.
Kinealy, Paul	1/9/2023	0.5	Research additional high priority diligence items from G. Brier (K&E).
Wadzita, Brent	1/9/2023	1.8	Review intercompany coin movements to isolate CEL token related transactions.
Wadzita, Brent	1/9/2023	1.8	Reconcile Celsius managed crypto wallet listing to internally produced report and legacy wallets.
Wadzita, Brent	1/9/2023	1.1	Working session with B. Wadzita and R. Allison (both A&M) to prepare comments re: regulatory diligence requests

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Professional	Date	Hours	Activity
Bixler, Holden	1/10/2023	0.3	Correspond with team re: status of UCC diligence request.
Brantley, Chase	1/10/2023	0.4	Call with R. Campagna, S. Colangelo, A. Ciriello (all A&M), Centerview, and Celsius to discuss spend analysis for potential buyers.
Calvert, Sam	1/10/2023	0.6	Clean up of wallet list analysis ahead of sending to Celsius.
Calvert, Sam	1/10/2023	0.6	Call with D. Tappen, J. Lambros (both Celsius), A. Ciriello and B. Wadzita (both A&M) re: wallet reconciliation process and next steps.
Calvert, Sam	1/10/2023	0.4	Inclusion of non-Fireblocks wallet into consolidated wallet list.
Calvert, Sam	1/10/2023	0.5	Clean up of wallet list analysis ahead of call with Celsius.
Calvert, Sam	1/10/2023	1.8	Creation of analysis that views profitability of deployment type by entity.
Calvert, Sam	1/10/2023	1.7	Updates to analysis that views profitability of deployment type by entity.
Calvert, Sam	1/10/2023	0.4	Review of examiner questions and disbursement to Celsius team.
Calvert, Sam	1/10/2023	0.3	Update to wallet reconciliation exercise for examiner request.
Campagna, Robert	1/10/2023	0.4	Call with Celsius (R. Tokar, M. Khandwala) and A&M (A. Ciriello, C. Brantley and S. Colangelo) to discuss SG&A analysis requested by bidder.
Ciriello, Andrew	1/10/2023	0.6	Call with J. Lambros, D. Tappen (CEL) and S. Calvert and B. Wadzita (A&M) to discuss wallet reconciliation analysis
Ciriello, Andrew	1/10/2023	0.4	Call with M. Khandwala, R. Tokar, P. Salyga, A. Seetharaman (CEL), B. Beasley, D. Bendetson (CVP), R. Campagna, C. Brantley, S. Colangelo (A&M) to discuss expense reduction presentation materials for meeting with potential buyer
Ciriello, Andrew	1/10/2023	0.3	Call with C. Ferraro, L. Workman, N. Goldstein, R. Cohen-Pavon, S. Kleiderman (CEL), D. Latona (K&E) to discuss Fireblocks reports
Ciriello, Andrew	1/10/2023	0.2	Calls with T. Martin (Huron) to discuss Examiner diligence requests
Ciriello, Andrew	1/10/2023	0.4	Calls with L. Workman (CEL) regarding Fireblocks report and meeting
Colangelo, Samuel	1/10/2023	0.6	Assemble summary deck regarding spend reduction to be sent to potential buyers.
Colangelo, Samuel	1/10/2023	0.8	Update summary deck regarding spend reduction to be sent to potential buyers to reflect internal comments and updates.
Colangelo, Samuel	1/10/2023	0.4	Call with R. Campagna, C. Brantley, A. Ciriello (all A&M), Centerview, and Celsius to discuss spend analysis for potential buyers.
Wadzita, Brent	1/10/2023	1.3	Review reconciled Celsius managed crypto wallet listing to internally produced report and follow up.
Wadzita, Brent	1/10/2023	1.9	Review sofa 3 working file and research unidentified transactions on Cardano blockchain explorer.

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Wadzita, Brent	1/10/2023	0.6	Call with D. Tappen, J. Lambros (both Celsius), A. Ciriello and S. Calvert (both A&M) re: wallet reconciliation process and next steps.
Wadzita, Brent	1/10/2023	1.2	Analyze fireblocks data to review certain CEL transactions occurring on CEL crypto wallets.
Allison, Roger	1/11/2023	0.7	Research regarding the transaction history and account balance of an additional retail creditor re: diligence inquiry
Bixler, Holden	1/11/2023	0.4	Review M-3 SOFA data request.
Brantley, Chase	1/11/2023	0.4	Respond to diligence questions from Houlihan re: cash flows and other mining activities.
Brantley, Chase	1/11/2023	0.3	Analyze institutional loan summary as part of respond to questions from Houlihan.
Brantley, Chase	1/11/2023	0.3	Respond to questions from M3 re: build out costs for mining site.
Brantley, Chase	1/11/2023	0.2	Correspond with the Company and team re: mining rig storage costs in response to question from Houlihan.
Calvert, Sam	1/11/2023	1.4	Review of Fireblocks produced reports ahead of distribution to the examiner team.
Calvert, Sam	1/11/2023	0.7	Call with A. Seetharaman, K. Tang (both Celsius) and A. Ciriello (A&M) re: CEL treasury reconciliations.
Calvert, Sam	1/11/2023	0.8	Call with A. Ciriello (A&M) re: Fireblocks reports produced and wallet reconciliations.
Calvert, Sam	1/11/2023	1.4	Reviewing updated data sent from Fireblocks for Examiner requests.
Calvert, Sam	1/11/2023	0.9	Drafting response to Fireblocks regarding data submitted for Examiner requests.
Campagna, Robert	1/11/2023	0.7	Respond to diligence request from Houlihan.
Campagna, Robert	1/11/2023	1.4	Partial attendance of Company employee Examiner interview.
Ciriello, Andrew	1/11/2023	0.2	Call with Examiner advisors, C. Ferraro, L. Workman (CEL), R. Kwasteniet, D. Latona, G. Brier, J. D'Antonio, T. McCarrick (K&E) to discuss open diligence requests
Ciriello, Andrew	1/11/2023	0.6	Correspond with C. Ferraro, R. Pavon, N. Goldstein, L. Workman (CEL), D. Latona (K&E) and T. Martin (Huron) regarding production of Fireblocks reports and corresponding meeting
Ciriello, Andrew	1/11/2023	2.0	Participation in Examiner interview of Company employee with Examiner advisors, L. Workman (CEL), G. Brier, D. Latona (K&E), L. Tsao (Paul Hastings)
Ciriello, Andrew	1/11/2023	2.2	Partial participation in Examiner interview of Company employee with Examiner advisors, L. Workman (CEL), G. Brier, D. Latona (K&E), L. Tsao (Paul Hastings)
Ciriello, Andrew	1/11/2023	0.8	Call with S. Calvert (A&M) to discuss wallet reconciliation exercise.
Ciriello, Andrew	1/11/2023	0.8	Review and comment on initial drafts of Fireblocks reports requested by Examiner

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Ciriello, Andrew	1/11/2023	0.5	Partial participation in call with A. Seetharaman, K. Tang (CEL) and S. Calvert (A&M) to discuss CEL treasury and CEL token accounting
Ciriello, Andrew	1/11/2023	0.2	Call with L. Hamlin (K&E) to discuss preparation for Company employee Examiner interview
Ciriello, Andrew	1/11/2023	0.3	Call with L. Workman (CEL) to discuss production of Fireblocks reports
Ciriello, Andrew	1/11/2023	0.2	Call with N. Goldstein (CEL) to discuss production of Fireblocks reports
Ciriello, Andrew	1/11/2023	0.7	Call with L. Workman, J. Lambros (CEL), D. Latona, S. Briefel, G. Brier, J. D'Antonio (K&E) and S. Colangelo (A&M) to discuss outstanding diligence requests
Colangelo, Samuel	1/11/2023	0.4	Update examiner diligence tracker to reflect latest requests and status of outstanding items.
Colangelo, Samuel	1/11/2023	0.6	Participation in call with A. Ciriello (A&M), K&E, Centerview, and Celsius to discuss outstanding diligence requests.
Colangelo, Samuel	1/11/2023	0.5	Update outstanding loan list in response to diligence request.
Kinealy, Paul	1/11/2023	0.7	Analyze updated documents responsive to UST document request.
Lucas, Emmet	1/11/2023	0.4	Provide responses to cash related questions from inquiry from Houlihan Lokey.
Schreiber, Sam	1/11/2023	0.6	Review status of examiner diligence tracker.
Wadzita, Brent	1/11/2023	2.3	Prepare off fireblocks crypto wallet matrix re: relevant chains and links to block explorers.
Allison, Roger	1/12/2023	0.6	Perform research regarding the transaction history and account balance of an additional retail creditor re: diligence inquiry
Calvert, Sam	1/12/2023	2.1	Updates to the novation date accounting exercise to account for crypto movements immediately prior to petition.
Calvert, Sam	1/12/2023	0.5	Partial participation in call with Fireblocks team, Huron team, Jenner team, Examiner team, R. Campagna and A. Ciriello (both A&M).
Calvert, Sam	1/12/2023	0.8	Call with A. Ciriello (A&M) re: consolidated wallet list and asset quantity by wallet provided by FireBlocks for examiner request.
Campagna, Robert	1/12/2023	1.2	Operational call with Fireblocks, Examiner's team, K&E, Celsius (N. Goldstein, C. Ferraro) and A&M (A. Ciriello and S. Calvert).
Ciriello, Andrew	1/12/2023	0.2	Correspond with M. Khandwala (CEL) and S. Colangelo (A&M) regarding expense reduction presentation materials for buyers
Ciriello, Andrew	1/12/2023	0.3	Review revised wallet reconciliation analysis and correspond with R. Shakhnovetsky (CEL) regarding the same
Ciriello, Andrew	1/12/2023	1.2	Call with Fireblocks, Examiner advisors, C. Ferraro, N. Goldstein, R. Cohen-Pavon, M. Blecher, L. Workman (CEL), R. Kwasteniet, D. Latona (K&E) and R. Campagna and S. Calvert (A&M) to discuss wallet level data requests
Ciriello, Andrew	1/12/2023	0.8	Call with S. Calvert (A&M) re: consolidated wallet list and asset quantity by wallet provided by Fireblocks for examiner request.

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Ciriello, Andrew	1/12/2023	2.3	Participate in Examiner interview of Company employee with Examiner team, J. Golding, L. Workman (CEL), D. Latona, L. Hamlin (K&E), J. Glasser (Wiggin)
Ciriello, Andrew	1/12/2023	0.3	Correspond with C. Dailey (A&M) regarding UCC institutional loan request
Ciriello, Andrew	1/12/2023	0.2	Review and comment on materials prepared for meeting with potential buyer regarding cost cutting initiatives
Ciriello, Andrew	1/12/2023	0.3	Review and comment on institutional loan diligence requests from UCC
Ciriello, Andrew	1/12/2023	2.0	Participate in Examiner interview of Company employee with Examiner team, J. Golding, L. Workman (CEL), D. Latona, L. Hamlin (K&E), J. Glasser (Wiggin)
Colangelo, Samuel	1/12/2023	0.3	Update examiner and UCC diligence trackers to reflect updated requests and responses.
Colangelo, Samuel	1/12/2023	0.9	Analyze responsive files to examiner requests to identify potential conflicts.
Colangelo, Samuel	1/12/2023	0.7	Finalize summary deck regarding spend reduction to be sent to potential buyers to reflect internal comments and updates.
Wadzita, Brent	1/12/2023	1.7	Review company review of off fireblocks crypto wallet matrix re: relevant chains and links to block explorers.
Allison, Roger	1/13/2023	2.3	Analyze Celsius balance sheet and draft schedule of asset locations re: request from counsel
Brantley, Chase	1/13/2023	0.2	Respond to questions from Houlihan re: storage costs and timing of next cash and coin report.
Brantley, Chase	1/13/2023	0.4	Analyze and request additional information on confidential party's schedule in response to Examiner request.
Ciriello, Andrew	1/13/2023	0.3	Correspond with L. Workman, C. Nolan (CEL) regarding open Examiner and UCC diligence requests related to institutional loans
Ciriello, Andrew	1/13/2023	0.6	Prepare responses to diligence questions from preferred equity advisors and distribute for comment
Ciriello, Andrew	1/13/2023	2.0	Participate in UCC interview of Company employee with L. Workman (CEL), L. Hamlin, J. D'Antonio (K&E), J. McNeily, R. Malo (L&W), A. Colodny, C. Gurland (W&C)
Colangelo, Samuel	1/13/2023	0.2	Call with K&E, Centerview, and Celsius to discuss current status of high priority diligence requests.
Kinealy, Paul	1/13/2023	0.3	Research APA questions from C. Ferraro (Celsius) and follow up with S. Briefel (K&E) re: same.
Kinealy, Paul	1/13/2023	0.4	Research inquiry from UCC and R. Marston (K&E) re: venue objection and analysis.
Wadzita, Brent	1/13/2023	1.6	Continue to reconcile Celsius managed crypto wallet listing to internally produced report and legacy wallets.
Allison, Roger	1/14/2023	2.7	Update asset location analysis re: internal review notes
Allison, Roger	1/14/2023	2.1	Analyze asset location schedule against source data and previous disclosures

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Brantley, Chase	1/14/2023	0.2	Respond to questions from M3 re: post regarding platform maintenance.
Brantley, Chase	1/14/2023	0.3	Correspond with the Company re: confidential party mining schedule in response to the Examiner request.
Kinealy, Paul	1/14/2023	0.4	Research additional inquiry from R. Marston (K&E) re: venue objection.
Allison, Roger	1/16/2023	1.4	Perform analysis of an institutional creditor's balance history, withdrawals, and schedules listing re: request from counsel
Bixler, Holden	1/16/2023	0.4	Correspond with K&E and A&M teams re: creditor inquiry.
Brantley, Chase	1/16/2023	0.3	Continue to correspond with the Company re: confidential party mining schedule in response to the Examiner request.
Campagna, Robert	1/16/2023	0.9	Review proposed diligence responses and release.
Ciriello, Andrew	1/16/2023	0.3	Correspond with K&E and Houlihan teams regarding diligence questions from preferred advisors
Kinealy, Paul	1/16/2023	0.4	Research additional creditor inquiry from A. Golic (K&E).
Wadzita, Brent	1/16/2023	2.2	Modify sofa Interco model to process updated wallet master listing.
Allison, Roger	1/17/2023	1.7	Working session with B. Wadzita and R. Allison to discuss listing of Schedule F and accredited customer data re: internal review and analysis
Allison, Roger	1/17/2023	1.4	Continue to perform research regarding the transaction history and account balance of an additional retail creditor re: diligence inquiry
Calvert, Sam	1/17/2023	1.6	Participation in UCC interview of Company employee with Examiner advisors, L. Workman, J. Golding (CEL), A. Lullo, J. D'Antonio (K&E), J. McNeily, R. Malo (L&W), C. Gurland, C. Walker (W&C) and S. Calvert (A&M)
Calvert, Sam	1/17/2023	0.4	Call with A. Ciriello (A&M) re: recap of intercompany meeting with Examiner teams and discussion of responses to related follow ups.
Calvert, Sam	1/17/2023	2.0	Participation in Examiner interview of Company employee with Examiner advisors, L. Workman, J. Golding (CEL), A. Lullo, J. D'Antonio (K&E), J. McNeily, R. Malo (L&W), C. Gurland, C. Walker (W&C) and A. Ciriello (A&M)
Campagna, Robert	1/17/2023	2.4	Analysis of historical GL entries made related to intercompany transfers and novation.
Campagna, Robert	1/17/2023	1.1	Partial participation in Examiner interview of Company employee, Examiner advisors, Celsius team, K&E team, L&W team, W&C team and A. Ciriello and S. Calvert (A&M).
Ciriello, Andrew	1/17/2023	1.6	Participation in UCC interview of Company employee with Examiner advisors, L. Workman, J. Golding (CEL), A. Lullo, J. D'Antonio (K&E), J. McNeily, R. Malo (L&W), C. Gurland, C. Walker (W&C) and S. Calvert (A&M)
Ciriello, Andrew	1/17/2023	2.0	Participation in Examiner interview of Company employee with Examiner advisors, L. Workman, J. Golding (CEL), A. Lullo, J. D'Antonio (K&E), J. McNeily, R. Malo (L&W), C. Gurland, C. Walker (W&C) and S. Calvert (A&M)

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	1/17/2023	0.4	Call with S. Calvert (A&M) re: recap of intercompany meeting with Examiner teams and discussion of responses to related follow ups.
Kinealy, Paul	1/17/2023	0.7	Research customer inquiries from S. Briefel (K&E) and follow up with GK8 team re: same.
Wadzita, Brent	1/17/2023	2.4	Review off fireblocks crypto wallet matrix to internally produced report and identify variances.
Wadzita, Brent	1/17/2023	2.2	Evaluate NFTs and coin minting occurring within Celsius wallets.
Wadzita, Brent	1/17/2023	1.7	Working session with R. Allison to discuss listing of Schedule F and accredited customer data re: internal review and analysis.
Brantley, Chase	1/18/2023	1.0	Call with R. Campagna, S. Schreiber (A&M) and the UCC principals and advisors to discuss the status of the mining business
Brantley, Chase	1/18/2023	0.6	Respond to questions from the Examiner re: request for mining payment data and invoices.
Brantley, Chase	1/18/2023	0.4	Prepare and share confidential party mining data and latest invoices as requested by the Examiner.
Campagna, Robert	1/18/2023	1.0	Call with S. Schreiber, C. Brantley (A&M) and the UCC principals and advisors to discuss the status of the mining business
Ciriello, Andrew	1/18/2023	0.5	Call with S. Colangelo, J. Tilsner (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Ciriello, Andrew	1/18/2023	0.3	Correspond with Celsius and A&M teams regarding Celsius wallet analysis for Examiner
Ciriello, Andrew	1/18/2023	0.3	Call with L. Workman (CEL) to discuss wallet related Examiner diligence requests
Ciriello, Andrew	1/18/2023	0.5	Partial participation in UCC interview of Company employee with A. Colodny, C. Gurland (W&C), L. Workman, (CEL), A. Lullo, J. D'Antonio, H. Simson, J. Baruh (K&E), J. McNeily (L&W)
Ciriello, Andrew	1/18/2023	1.9	Partial participation in UCC interview of Company employee with A. Colodny, C. Gurland, C. Walker (W&C), L. Workman, (CEL), J. D'Antonio (K&E), J. McNeily (L&W)
Colangelo, Samuel	1/18/2023	0.5	Call with A. Ciriello, J. Tilsner (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/18/2023	0.5	Update examiner request tracker to reflect current status of responses and internal notes.
Colangelo, Samuel	1/18/2023	0.3	Review mining invoices and respond to examiner mining related diligence questions.
Schreiber, Sam	1/18/2023	1.0	Call with R. Campagna, C. Brantley (A&M) and the UCC principals and advisors to discuss the status of the mining business.
Tilsner, Jeremy	1/18/2023	0.5	Call with A. Ciriello, S. Colangelo (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Brantley, Chase	1/19/2023	0.4	Call with J. Fan (Celsius) to review reconciliation of credits applied to certain hosting vendor invoices as requested by the Examiner.
Brantley, Chase	1/19/2023	0.7	Prepare and share summary of reconciled mining hosting invoice payments with the Examiner.
Calvert, Sam	1/19/2023	0.3	Call with B. Wadzita (A&M) to discuss blockchain wallet address reconciliation and next steps.

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Professional	Date	Hours	Activity
Calvert, Sam	1/19/2023	0.5	Call with T. Martin and R. Loh (both Huron), R. Campagna, A. Ciriello and S. Schreiber (all A&M) re: intercompany accounting discussion.
Calvert, Sam	1/19/2023	1.8	Searching various blockchains to identify wallet level detail for examiner request.
Campagna, Robert	1/19/2023	0.5	Call with T. Martin and R. Loh (both Huron), S. Calvert, A. Ciriello and S. Schreiber (all A&M) re: intercompany accounting discussion
Ciriello, Andrew	1/19/2023	0.5	Call with T. Martin and R. Loh (both Huron), R. Campagna, S. Calvert and S. Schreiber (all A&M) re: intercompany accounting discussion.
Ciriello, Andrew	1/19/2023	0.2	Correspond with R. Shakhnovetsky, I. Inbar (CEL) regarding Examiner diligence requests
Schreiber, Sam	1/19/2023	0.6	Review open examiner diligence requests.
Schreiber, Sam	1/19/2023	0.5	Call with T. Martin and R. Loh (both Huron), R. Campagna, A. Ciriello and S. Calvert (all A&M) re: intercompany accounting discussion.
Wadzita, Brent	1/19/2023	0.3	Call with S. Calvert (A&M) to discuss blockchain wallet address reconciliation and next steps.
Wadzita, Brent	1/19/2023	2.1	Prepare working file for company review re: unknown incoming transactions.
Calvert, Sam	1/20/2023	0.9	Calls with B. Wadzita re: wallet list reconciliation exercise in response to examiners request.
Ciriello, Andrew	1/20/2023	0.3	Correspond with L. Workman, J. Lambros (CEL), B. Wadzita, S. Calvert (A&M) regarding final list of Celsius wallets for Examiner
Ciriello, Andrew	1/20/2023	0.4	Correspond with R. Kwasteniet, D. Latona (K&E), R. Campagna (A&M) and L. Workman (CEL) regarding remaining Examiner diligence requests
Ciriello, Andrew	1/20/2023	2.1	Participate in UCC interview of Company employee with L. Workman (CEL), A. Colodny (W&C), G. Brier (K&E)
Kinealy, Paul	1/20/2023	0.2	Research creditor inquiry from Stretto.
Wadzita, Brent	1/20/2023	1.8	Review company comment, update Celsius wallet listing and circulate listing to company for review.
Wadzita, Brent	1/20/2023	0.5	Update Celsius wallet listing to align entity mapping.
Wadzita, Brent	1/20/2023	0.9	Calls with S. Calvert (A&M) re: wallet list reconciliation exercise in response to examiners request.
Wadzita, Brent	1/20/2023	0.5	Review Celsius wallet listing and follow up with company re: certain crypto wallets.
Campagna, Robert	1/21/2023	0.4	Coordination related to final requests of Examiner.
Ciriello, Andrew	1/21/2023	0.3	Correspond with Huron and Celsius teams regarding novation and deferred tax positions
Kinealy, Paul	1/21/2023	0.8	Research creditor inquiries from A. Golic (K&E) and follow up with Celsius operations re: same.
Ciriello, Andrew	1/22/2023	0.3	Correspond with Huron team regarding reconciliation of Fireblocks reports to freeze files

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Professional	Date	Hours	Activity
Ciriello, Andrew	1/22/2023	0.4	Correspond with Celsius freeze and tax teams regarding Examiner diligence requests
Brantley, Chase	1/23/2023	0.8	Call with prospective buyer, Centerview, Celsius and A. Ciriello, S. Colangelo (A&M) to discuss completed expense reduction initiatives
Brantley, Chase	1/23/2023	0.6	Analyze vendor spend materials ahead of calls with potential buyer.
Brantley, Chase	1/23/2023	0.4	Respond to questions from M3 re: latest cash and coin report filed.
Brantley, Chase	1/23/2023	0.2	Call with S. Colangelo, S. Colangelo and A. Ciriello (A&M), Centerview, and Celsius to prepare for buyer diligence call.
Calvert, Sam	1/23/2023	0.7	Calls with B. Wadzita (A&M) re: wallet list reconciliation exercise in response to examiners request.
Calvert, Sam	1/23/2023	0.3	Call with A. Ciriello (A&M) re: UCC and examiner requests next steps.
Calvert, Sam	1/23/2023	0.6	Updates to reconciled wallet address list per examiner request.
Calvert, Sam	1/23/2023	1.2	Call with Huron team and A. Ciriello (A&M) re: variance between Fireblocks and coin report data, reconciled wallet lists, and outstanding data requests.
Ciriello, Andrew	1/23/2023	0.3	Correspond with D. Tappen, J. Lambros, L. Workman (CEL) regarding Examiner diligence requests related to final wallet list
Ciriello, Andrew	1/23/2023	0.2	Call with S. Colangelo, C. Brantley (A&M), Centerview, and Celsius to prepare for buyer diligence call.
Ciriello, Andrew	1/23/2023	0.3	Correspond with Huron team regarding DeFi and staking wallet addresses to reconcile to freeze reports
Ciriello, Andrew	1/23/2023	0.3	Call with S. Calvert (A&M) re: UCC and examiner requests next steps.
Ciriello, Andrew	1/23/2023	0.8	Revise and share final list of Celsius wallets with Examiner and UCC
Ciriello, Andrew	1/23/2023	1.2	Call with Huron team and S. Calvert (A&M) re: variance between Fireblocks and coin report data, reconciled wallet lists, and outstanding data requests.
Ciriello, Andrew	1/23/2023	0.8	Call with prospective buyer, Centerview, Celsius and C. Brantley, S. Colangelo (A&M) to discuss completed expense reduction initiatives
Ciriello, Andrew	1/23/2023	0.4	Correspond with B. Wadzita, S. Calvert (A&M) regarding final wallet list to provide to Examiner and UCC
Ciriello, Andrew	1/23/2023	0.2	Call with S. Colangelo, J. Tilsner (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/23/2023	0.2	Call with A. Ciriello, J. Tilsner (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/23/2023	0.2	Call with S. Colangelo, C. Brantley and A. Ciriello (A&M), Centerview, and Celsius to prepare for buyer diligence call.
Colangelo, Samuel	1/23/2023	0.8	Call with prospective buyer, Centerview, Celsius and A. Ciriello, C. Brantley, S. Colangelo (A&M) to discuss completed expense reduction initiatives.

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Professional	Date	Hours	Activity
Kinealy, Paul	1/23/2023	0.3	Research creditor inquiry from A. Golic (K&E).
Tilsner, Jeremy	1/23/2023	0.2	Call with A. Ciriello, S. Colangelo (both A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Wadzita, Brent	1/23/2023	1.3	Prepare new iteration of Celsius wallet listing to incorporate updates re: UCC diligence request.
Wadzita, Brent	1/23/2023	0.7	Calls with S. Calvert (A&M) re: wallet list reconciliation exercise in response to examiners request.
Brantley, Chase	1/24/2023	2.3	Review draft of Examiner's mining utility obligations report and prepare responses.
Brantley, Chase	1/24/2023	1.3	Prepare and share latest mining payment evidence data with the Examiner as part of the draft review.
Brantley, Chase	1/24/2023	0.3	Share week ending January 20 cash materials with Houlihan.
Brantley, Chase	1/24/2023	0.2	Call with S. Colangelo (A&M), Centerview, and Celsius to discuss buyer diligence questions.
Calvert, Sam	1/24/2023	0.5	Call with A. Seetharaman, L. Koren (Celsius) and A. Ciriello (A&M) re: deferred tax asset and liability questions related to examiners request.
Calvert, Sam	1/24/2023	0.6	Investigating CEL transaction data per examiner request.
Ciriello, Andrew	1/24/2023	0.3	Correspond with T. Biggs (M3) and S. Colangelo (A&M) regarding loan-related diligence requests
Ciriello, Andrew	1/24/2023	0.3	Review DTA/DTL schedule provided by CEL accounting team to prepare for discussion of the same
Ciriello, Andrew	1/24/2023	0.2	Correspond with C. Dailey, S. Calvert (A&M) regarding intercompany accounting entries
Ciriello, Andrew	1/24/2023	0.4	Calls with J. Lambros, L. Workman (CEL) to discuss CEL distribution file questions from Examiner
Ciriello, Andrew	1/24/2023	0.5	Call with A. Seetharaman, L. Koren (Celsius) and S. Calvert (A&M) re: deferred tax asset and liability questions related to examiners request.
Ciriello, Andrew	1/24/2023	0.6	Review and upload files to UCC/Examiner dataroom based on recent diligence requests
Ciriello, Andrew	1/24/2023	0.6	Review and comment on FTX / Alameda transaction records
Ciriello, Andrew	1/24/2023	1.4	Prepare and distribute responses to remaining outstanding Examiner diligence requests
Ciriello, Andrew	1/24/2023	2.8	Research Fireblocks / freeze reconciliations requested by Examiner
Ciriello, Andrew	1/24/2023	0.3	Call with T. Martin (Huron) to discuss deferred tax assets and liabilities currently on balance sheet
Colangelo, Samuel	1/24/2023	0.3	Correspond with M3 regarding loan and collateral amount questions.
Colangelo, Samuel	1/24/2023	0.2	Call with C. Brantley (A&M), Centerview, and Celsius to discuss buyer diligence questions.

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DUE DILIGENCE

Professional	Date	Hours	Activity
Lucas, Emmet	1/24/2023	1.2	Update summary of historical capex, forecasted amounts to provide to Houlihan Lokey.
Wadzita, Brent	1/24/2023	2.4	Review exchange data and prepare summary re: coin movements between filers in chapter 11 and Celsius.
Wadzita, Brent	1/24/2023	1.6	Review transfers made from Celsius in the 90 days re: preference analysis.
Wadzita, Brent	1/24/2023	1.7	Prepare analysis to evaluate cohorts of potential preferences.
Wadzita, Brent	1/24/2023	1.8	Prepare preference analysis to evaluate the potential magnitude of re: third party claims.
Wadzita, Brent	1/24/2023	2.1	Review non-retail coin transfer made from Celsius in the 90 days re: preference analysis.
Brantley, Chase	1/25/2023	0.3	Analyze latest draft of hosting contract ahead of sharing with the UCC advisors.
Brantley, Chase	1/25/2023	0.3	Review supporting detail for spend cut analysis in response to request from potential bidder.
Campagna, Robert	1/25/2023	0.4	Review of data related to CEL token distributions requested by Examiner.
Ciriello, Andrew	1/25/2023	0.5	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Ciriello, Andrew	1/25/2023	0.2	Correspond with T. Biggs (M3) regarding open UCC diligence requests related to FTX
Ciriello, Andrew	1/25/2023	1.1	Partial participation in call with S. Colangelo (A&M), Huron, and Celsius to discuss freeze report reconciliation
Ciriello, Andrew	1/25/2023	1.4	Research Freeze / Waterfall and Freeze / Fireblocks questions from Examiner
Ciriello, Andrew	1/25/2023	0.6	Call with L. Workman (CEL) to discuss outstanding Examiner diligence requests
Ciriello, Andrew	1/25/2023	0.8	Research CEL distribution history in response to questions from Examiner
Ciriello, Andrew	1/25/2023	0.6	Correspond with K&E, Celsius and Huron teams regarding outstanding Examiner diligence requests
Colangelo, Samuel	1/25/2023	1.4	Update list of top vendors and amounts per category from spend reduction file to reflect internal comments and complete file.
Colangelo, Samuel	1/25/2023	1.3	Call with A. Ciriello, S. Colangelo (A&M), Huron, and Celsius to discuss freeze report reconciliation.
Colangelo, Samuel	1/25/2023	1.1	Assemble list of top vendors and amounts per category from spend reduction file as part of buyer diligence request support.
Colangelo, Samuel	1/25/2023	0.5	Call with A. Ciriello, S. Colangelo (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/25/2023	0.3	Review dataroom uploads and pull relevant files and dates per internal request.
Dailey, Chuck	1/25/2023	0.3	Call with B. Wadzita (A&M) to discuss transactional data re: FTX exposure

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DUE DILIGENCE

Professional	Date	Hours	Activity
Kinealy, Paul	1/25/2023	0.7	Research additional GK8 document requests from S. Briefel (K&E) and advise re: same.
Wadzita, Brent	1/25/2023	0.3	Call with C. Dailey (A&M) to discuss transactional data re: FTX exposure.
Brantley, Chase	1/26/2023	1.3	Analyze and prepare summary of certain mining vendor payments with the Examiner.
Campagna, Robert	1/26/2023	0.8	Review / comment on background data used in examiner report (at Examiner's request).
Ciriello, Andrew	1/26/2023	0.2	Correspond with D. Tappen (CEL) regarding freeze / waterfall reconciliation questions sent by Examiner
Colangelo, Samuel	1/26/2023	1.7	Analyze OTC transaction history report per diligence request.
Colangelo, Samuel	1/26/2023	0.3	Update high priority diligence list to reflect latest status of requests.
Allison, Roger	1/27/2023	0.5	Call with J. Tilsner, G. Wang, R. Allison, and B. Wadzita (all A&M) re: retail liabilities and customer information
Brantley, Chase	1/27/2023	0.3	Share with Centerview latest fixed asset module as of December 31.
Campagna, Robert	1/27/2023	0.4	Follow up with Celsius team related to open Examiner data requests / reconciliations.
Ciriello, Andrew	1/27/2023	0.5	Review and comment on responses to UCC retail loan diligence requests
Ciriello, Andrew	1/27/2023	0.3	Review CEL token-related diligence materials in response to Examiner diligence requests
Ciriello, Andrew	1/27/2023	0.4	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/27/2023	0.4	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Kinealy, Paul	1/27/2023	0.6	Research additional creditor inquiries from Stretto and follow up with Celsius re: same.
Tilsner, Jeremy	1/27/2023	0.5	Call with G. Wang, R. Allison, and B. Wadzita (all A&M) re: retail liabilities and customer information
Wadzita, Brent	1/27/2023	0.5	Call with J. Tilsner, G. Wang, R. Allison (all A&M) re: retail liabilities and customer information.
Wang, Gege	1/27/2023	0.5	Call with J. Tilsner, G. Wang, R. Allison, and B. Wadzita (all A&M) re: retail liabilities and customer information
Campagna, Robert	1/28/2023	0.4	Call with K&E (R. Kwasteniet), Examiner, and A. Ciriello (A&M) to discuss open diligence items needed to finalize Examiner report including DeFi reconciliations.
Ciriello, Andrew	1/28/2023	0.1	Call with T. Martin (Huron) to discuss freeze to Fireblocks reconciliation
Ciriello, Andrew	1/28/2023	0.1	Call with T. Martin (Huron) to discuss outstanding due diligence requests
Ciriello, Andrew	1/28/2023	0.4	Research DeFi questions from Huron related to freeze to Fireblocks reconciliation

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Professional	Date	Hours	Activity
Ciriello, Andrew	1/28/2023	0.2	Call with T. Workman, J. Sorondo (Huron) to discuss freeze to Fireblocks reconciliation
Ciriello, Andrew	1/28/2023	0.4	Call with Examiner, T. Martin (Huron), R. Kwasteniet, G. Brier (K&E) and R. Campagna (A&M) to discuss freeze to Fireblocks reconciliation
Brantley, Chase	1/29/2023	0.2	Respond to questions from K&E re: customer claims brief questions.
Campagna, Robert	1/29/2023	1.2	Review drafts of factual / background sections of Examiner report in advance of all hands call.
Ciriello, Andrew	1/29/2023	0.7	Call with T. Martin, J. Sorondo (Huron) regarding MOR to freeze reconciliation
Ciriello, Andrew	1/29/2023	0.6	Further research DeFi questions from Huron related to freeze to Fireblocks reconciliation
Campagna, Robert	1/30/2023	1.6	Review drafts of factual / background sections of Examiner report in advance of special committee meeting.
Ciriello, Andrew	1/30/2023	0.2	Call with S. Colangelo (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Ciriello, Andrew	1/30/2023	1.4	Review and comment on Examiner reconciliations of Freeze and Fireblocks data
Ciriello, Andrew	1/30/2023	1.1	Call with I. Inbar, R. Shakhnovetsky (CEL), T. Martin, R. Loh (Huron) to discuss Fireblocks / Debank to Freeze reconciliations
Ciriello, Andrew	1/30/2023	0.3	Call with R. Shakhnovetsky (CEL) to discuss historical DeFi balance questions from Examiner
Colangelo, Samuel	1/30/2023	0.2	Call with A. Ciriello (A&M), K&E, and Celsius to discuss current status of high priority diligence requests.
Colangelo, Samuel	1/30/2023	0.5	Reconcile mining invoices with bank activity and assemble payment evidence file.
Brantley, Chase	1/31/2023	0.3	Correspond with the Company re: mining data requests from the UCC.
Campagna, Robert	1/31/2023	1.3	Review key sections of Examiner report for findings.
Campagna, Robert	1/31/2023	1.8	Review of key sections of Examiner Report.
Ciriello, Andrew	1/31/2023	0.6	Coordinate and provide responses to UCC regarding retail loan portfolio
Wadzita, Brent	1/31/2023	1.6	Continue research into exposure to BlockFi, confirm finding with company.

Subtotal 301.5

FEE APP

Professional	Date	Hours	Activity
Ciriello, Andrew	1/10/2023	2.2	Review and revise November monthly fee statement
Rivera-Rozo, Camila	1/10/2023	3.4	Customized new workbook and Fee App # 4 (November 2022).

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FEE APP

Professional	Date	Hours	Activity
Ciriello, Andrew	1/13/2023	0.8	Review and comment on revised draft of November fee statement
Rivera-Rozo, Camila	1/20/2023	3.0	Collected time detail and began scrubbing entries.
Ciriello, Andrew	1/21/2023	0.3	Review and comment on final draft of November fee statement
Rivera-Rozo, Camila	1/23/2023	1.4	Prepared draft for Fee App # 4 (November 2022) .
Rivera-Rozo, Camila	1/27/2023	0.6	Finalized Fee App Fee App # 4 (November 2022).
Subtotal		11.7	

LITIGATION

Professional	Date	Hours	Activity
Campagna, Robert	1/17/2023	0.7	Call M. Hurley (Akin), R. Deutsch, C. Ferraro, A. Carr, D. Barse (CEL), and S. Schreiber (A&M) to discuss status and open items related to the KeyFi litigation
Schreiber, Sam	1/17/2023	0.7	Call M. Hurley (Akin), R. Deutsch, C. Ferraro, A. Carr, D. Barse (CEL), and R. Campagna (A&M) to discuss status and open items related to the KeyFi litigation.
Campagna, Robert	1/19/2023	0.3	Call with J. Golding, L. Workman, N. Goldstein, M. Blecher (CEL), D. Latona (K&E) and S. Schreiber, A. Ciriello (A&M) regarding lost coin litigation
Ciriello, Andrew	1/19/2023	0.3	Call with J. Golding, L. Workman, N. Goldstein, M. Blecher (CEL), D. Latona (K&E) and R. Campagna, S. Schreiber (A&M) regarding lost coin litigation
Schreiber, Sam	1/19/2023	0.3	Call with J. Golding, L. Workman, N. Goldstein, M. Blecher (CEL), D. Latona (K&E) and R.. Campagna, A. Ciriello (A&M) regarding lost coin litigation
Subtotal		2.3	

MEETINGS

Professional	Date	Hours	Activity
Brantley, Chase	1/2/2023	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and R. Campagna, A. Frenkel and A. Lal (A&M) to discuss strategic items.
Campagna, Robert	1/2/2023	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and C. Brantley, A. Frenkel and A. Lal (A&M) to discuss strategic items.
Frenkel, Adam	1/2/2023	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and R. Campagna, C. Brantley and A. Lal (A&M) to discuss strategic items.
Lal, Arjun	1/2/2023	1.0	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and R. Campagna, C. Brantley and A. Frenkel (A&M) to discuss strategic items.

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***Celsius Network, LLC, et al.,
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MEETINGS

Professional	Date	Hours	Activity
San Luis, Ana	1/3/2023	0.4	Participate in call with J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re draft custody withdrawal schedule updates.
San Luis, Ana	1/3/2023	0.4	Participate in call with J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly custody touchpoint.
Tilsner, Jeremy	1/3/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly Custody touchpoint.
Tilsner, Jeremy	1/3/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re draft Custody withdrawal schedule updates.
Wang, Gege	1/3/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re draft custody withdrawal schedule updates.
Wang, Gege	1/3/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly custody touchpoint.
Bixler, Holden	1/4/2023	0.5	Attend call with D. Latona (K&E) and J. Tilsner (A&M) team re: data preservation update.
Bixler, Holden	1/4/2023	0.7	Participate in call with B. Wadzita, P. Kinealy (All A&M), L. Workman, N. Goldstein, K. Tang, D. Tappen, C. Nolan, J. Lambros, C. Drummond (All CEL) to discuss sofa 3 and sofa 4 amendment, high priority items, and next steps.
Brantley, Chase	1/4/2023	0.7	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and R. Campagna (A&M) to discuss strategic items.
Brantley, Chase	1/4/2023	0.4	Prepare for UCC's mining sub-committee call with the Company and UCC advisors.
Brantley, Chase	1/4/2023	1.0	Mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (R. Campagna)
Brantley, Chase	1/4/2023	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and Celsius (C. Ferraro, P. Holert) and R. Campagna (A&M) for mining business update and rejection planning.
Brantley, Chase	1/4/2023	0.3	Prepare for meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and R. Campagna (A&M) to discuss strategic items.
Campagna, Robert	1/4/2023	1.0	Mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)
Campagna, Robert	1/4/2023	0.7	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and C. Brantley (A&M) to discuss strategic items.
Campagna, Robert	1/4/2023	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and Celsius (C. Ferraro, P. Holert) and C. Brantley (A&M) for mining business update and rejection planning.
Kinealy, Paul	1/4/2023	0.7	Call with H. Bixler, B. Wadzita (A&M) and Celsius operations and data team re: fireblocks data and SOFA amendment update.
San Luis, Ana	1/4/2023	1.1	A. San Luis (A&M) participate in call with GK8 team to discuss preservation requirements and additional data sources in scope for preservation.
Tilsner, Jeremy	1/4/2023	0.4	Participate in call with K&E and H. Bixler to discuss status of GK8 data preservation.

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MEETINGS

Professional	Date	Hours	Activity
Wadzita, Brent	1/4/2023	0.7	Participate in call with H. Bixler, P. Kinealy (All A&M), L. Workman, N. Goldstein, K. Tang, D. Tappen, C. Nolan, J. Lambros, C. Drummond (All CEL) to discuss sofa 3 and sofa 4 amendment, high priority items, and next steps.
Brantley, Chase	1/5/2023	1.0	Participate in weekly all hands advisors call with K&E, Centerview, R. Campagna and P. Kinealy (A&M), M3, W&C and Perella to discuss case progression.
Campagna, Robert	1/5/2023	0.4	Participate in all advisors call with W&C (A. Colodny), M3, PWP, K&E (C. Koenig), CV and C. Brantley and P. Kinealy (A&M) to discuss key areas of focus, POR, bidders, etc..
Kinealy, Paul	1/5/2023	0.8	Participate in weekly call with all chapter 11 advisors and R. Campagna and C. Brantley (A&M) re: case status and updates.
San Luis, Ana	1/5/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re custody eligible user logic and user list updates.
San Luis, Ana	1/5/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius compliance team and Celsius data team re custody eligible user list and eligible balance.
Tilsner, Jeremy	1/5/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss K&E data request re CEL claims only users.
Tilsner, Jeremy	1/5/2023	0.7	Call with Celsius compliance to discuss Custody data filtering logic.
Wang, Gege	1/5/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call to discuss K&E data request re CEL claims only users.
Wang, Gege	1/5/2023	0.8	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re custody eligible user logic and user list updates.
Wang, Gege	1/5/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius compliance team and Celsius data team re custody eligible user list and eligible balance.
Brantley, Chase	1/6/2023	1.0	Participate in special committee meeting and R. Campagna (A&M) to discuss ongoing case progression.
Campagna, Robert	1/6/2023	1.3	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and C. Brantley (A&M) to discuss strategic items.
San Luis, Ana	1/6/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody eligible user logic and user list updates.
Tilsner, Jeremy	1/6/2023	0.7	Call with V. Vesnaver (Celsius) to discuss future process for data analysis.
Tilsner, Jeremy	1/6/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re Custody eligible user logic and user list updates.
Wang, Gege	1/6/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody eligible user logic and user list updates.
Brantley, Chase	1/9/2023	1.0	Participate in call with Special Committee, C. Ferraro (CEL), CVP team, K&E team and R. Campagna, A. Lal, A. Ciriello (A&M) to discuss case strategy and disclosure statement.
Brantley, Chase	1/9/2023	1.0	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, A. Ciriello, A. Frenkel, R. Campagna, C. Dailey and E. Lucas) to discuss POR term sheet and next steps.

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MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	1/9/2023	1.1	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, A. Ciriello, A. Frenkel, C. Brantley and E. Lucas) to discuss POR term sheet and next steps.
Campagna, Robert	1/9/2023	1.0	Participate in call with Special Committee, C. Ferraro (CEL), CVP team, K&E team and A. Ciriello, A. Lal, C. Brantley (A&M) to discuss case strategy and disclosure statement.
Ciriello, Andrew	1/9/2023	1.0	Participate in call with Special Committee, C. Ferraro (CEL), CVP team, K&E team and R. Campagna, A. Lal, C. Brantley (A&M) to discuss case strategy and disclosure statement.
Ciriello, Andrew	1/9/2023	1.0	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, R. Campagna, A. Frenkel, C. Brantley, C. Dailey and E. Lucas) to discuss POR term sheet and next steps.
Dailey, Chuck	1/9/2023	1.1	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, R. Campagna, A. Frenkel, C. Brantley, A. Ciriello and E. Lucas) to discuss POR term sheet and next steps.
Frenkel, Adam	1/9/2023	1.0	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, A. Ciriello, R. Campagna, C. Brantley, C. Dailey and E. Lucas) to discuss POR term sheet and next steps.
Lal, Arjun	1/9/2023	1.0	Participate in call with Special Committee, C. Ferraro (CEL), CVP team, K&E team and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss case strategy and disclosure statement.
Lal, Arjun	1/9/2023	1.0	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (E. Lucas, A. Ciriello, A. Frenkel, C. Brantley, C. Dailey and R. Campagna) to discuss POR term sheet and next steps.
Lucas, Emmet	1/9/2023	1.0	Participate in debtor advisors call with K&E (C. Koenig, R. Kwasteniet), Centerview (M. Puntus, R. Kielty) and A&M (A. Lal, A. Ciriello, A. Frenkel, C. Brantley, C. Dailey and R. Campagna) to discuss POR term sheet and next steps.
San Luis, Ana	1/9/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re custody withdrawal user list and QA updates.
San Luis, Ana	1/9/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re preparation for discussions with UCC.
San Luis, Ana	1/9/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawal user list and QA updates.
Tilsner, Jeremy	1/9/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re preparation for discussions with UCC.
Tilsner, Jeremy	1/9/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re Custody withdrawal user list and QA updates.
Tilsner, Jeremy	1/9/2023	0.4	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team re fraudulent accounts identifications.

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MEETINGS

Professional	Date	Hours	Activity
Tilsner, Jeremy	1/9/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re Custody withdrawal user list and QA updates.
Wang, Gege	1/9/2023	0.9	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re custody withdrawal user list and QA updates.
Wang, Gege	1/9/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re preparation for discussions with UCC.
Wang, Gege	1/9/2023	0.4	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius Compliance team re fraudulent accounts identifications.
Wang, Gege	1/9/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re custody withdrawal user list and QA updates.
Bixler, Holden	1/10/2023	0.6	Correspond with C. Ferraro (CEL) and K&E re: GK8 341 prep.
Campagna, Robert	1/10/2023	0.8	Weekly custody return touch point call with K&E (C. Koenig), A&M (J. Tilsner, A. San Luis, G. Wang) and Celsius (E. Antipas, O. Blonstein) to discuss status of claims analysis.
Campagna, Robert	1/10/2023	0.8	Call with UCC (W&C, M3), K&E (C. Koenig) and A. Ciriello (A&M) to discuss custody distribution process.
Ciriello, Andrew	1/10/2023	0.5	Participate in call with W&C, K&E, Togut, M3, Celsius and R. Campagna (A&M) to discuss custody distributions
San Luis, Ana	1/10/2023	0.4	R. Campagna (A&M) J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly Custody touchpoint.
Tilsner, Jeremy	1/10/2023	0.5	R. Campagna (A&M) J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly Custody touchpoint.
Wang, Gege	1/10/2023	0.5	R. Campagna (A&M) J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius and K&E re weekly Custody touchpoint.
Bixler, Holden	1/11/2023	0.3	Correspond with A&M team re: 341 meeting logistics.
Campagna, Robert	1/11/2023	0.3	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwastieniet, C. Koenig) to discuss strategic items (POR insights).
San Luis, Ana	1/11/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team re custody withdrawal related dashboards building updates.
Wang, Gege	1/11/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team re custody withdrawal related dashboards building updates.
Brantley, Chase	1/12/2023	0.2	Prepare for UCC's weekly mining sub-committee call with the Company and UCC advisors.
Brantley, Chase	1/12/2023	1.0	Participate in UCC's weekly mining sub-committee call with the Company, UCC advisors and R. Campagna (A&M).

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Professional	Date	Hours	Activity
Campagna, Robert	1/12/2023	0.7	Mining business sub call (partial attendance) with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)
Brantley, Chase	1/13/2023	0.6	Participate in call with C. Ferraro (Celsius), R. Campagna (A&M) and the mining team to discuss disclosure statement and other operational items.
Campagna, Robert	1/13/2023	0.6	Meeting with Special Committee of Board (A. Carr, D. Barse), C. Brantley (A&M) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items.
Campagna, Robert	1/13/2023	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and A&M (J. Tilsner) to discuss status of efforts to return custody funds.
San Luis, Ana	1/13/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re custody withdrawal eligible user list.
Tilsner, Jeremy	1/13/2023	0.5	Meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) and A&M (R. Campagna) to discuss status of efforts to return custody funds.
Tilsner, Jeremy	1/13/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team re Custody withdrawal schedule preparation.
Tilsner, Jeremy	1/13/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team re Custody assets vs. liabilities comparison.
Wang, Gege	1/13/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius data team re custody withdrawal schedule preparation.
Wang, Gege	1/13/2023	0.4	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius data team re custody withdrawal eligible user list.
Wang, Gege	1/13/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius team re custody assets vs. liabilities comparison.
Brantley, Chase	1/16/2023	0.5	Participate in special committee meeting to discuss latest developments with Core and case progression.
Campagna, Robert	1/16/2023	0.7	Participate in meeting with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig) to discuss strategic items (Stone litigation, bidders, Core).
Schreiber, Sam	1/16/2023	0.9	Participate in call with the Special Committee regarding case status and open items.
San Luis, Ana	1/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody data pull per K&E request.
Tilsner, Jeremy	1/17/2023	0.6	Call with V. Vesnaver (Celsius) to discuss upcoming data requests.
Tilsner, Jeremy	1/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re Custody data pull per K&E request.
Wang, Gege	1/17/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody data pull per K&E request.
Brantley, Chase	1/18/2023	0.5	Call with R. Campagna, S. Schreiber (A&M) and Special Committee to discuss mining operation
Brantley, Chase	1/18/2023	0.9	Call with R. Campagna, S. Schreiber (A&M) and Special Committee to discuss open issues and workplan

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MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	1/18/2023	0.5	Call with S. Schreiber, C. Brantley (A&M) and Special Committee to discuss mining operations
Campagna, Robert	1/18/2023	0.9	Call with S. Schreiber, C. Brantley (A&M) and Special Committee to discuss open issues and workplan
San Luis, Ana	1/18/2023	0.9	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team re custody withdrawal release milestones deep dive.
Schreiber, Sam	1/18/2023	0.9	Call with R. Campagna, C. Brantley (A&M) and Special Committee to discuss open issues and workplan.
Schreiber, Sam	1/18/2023	0.5	Call with R. Campagna, C. Brantley (A&M) and Special Committee to discuss mining operations.
Wang, Gege	1/18/2023	0.9	A. San Luis (A&M) and G. Wang (A&M) participate in call with Celsius team re custody withdrawal release milestones deep dive.
Bixler, Holden	1/19/2023	0.7	Correspond with K&E and A&M teams re: GK8 341 planning.
Dailey, Chuck	1/19/2023	0.6	Update retail loans opening data analysis
San Luis, Ana	1/19/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody shortfall impact analysis.
Tilsner, Jeremy	1/19/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re Custody shortfall impact analysis.
Wang, Gege	1/19/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius data team re custody shortfall impact analysis.
Brantley, Chase	1/20/2023	0.8	Call with Steering Committee, K&E, Centerview and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss cash flow, asset sales, omnibus hearing and general case updates
Campagna, Robert	1/20/2023	0.8	Call with Steering Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley, A. Ciriello (A&M) to discuss cash flow, asset sales, omnibus hearing and general case updates
Ciriello, Andrew	1/20/2023	0.8	Call with Steering Committee, K&E, Centerview and R. Campagna, S. Schreiber, C. Brantley (A&M) to discuss cash flow, asset sales, omnibus hearing and general case updates
Schreiber, Sam	1/20/2023	0.8	Call with Steering Committee, K&E, Centerview and R. Campagna, C. Brantley, A. Ciriello (A&M) to discuss cash flow, asset sales, omnibus hearing and general case updates
Tilsner, Jeremy	1/20/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius compliance team re fraudulent accounts identification and tracking.
Wang, Gege	1/20/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius compliance team re fraudulent accounts identification and tracking.
Bixler, Holden	1/22/2023	1.2	Review draft 341 talking points prepared by K&E.
Bixler, Holden	1/22/2023	0.4	Correspond with team and K&E re: GK8 341 planning.
Campagna, Robert	1/23/2023	0.6	Participate in call with S. Schreiber (A&M) and Special Committee to discuss open issues and workplan.
Schreiber, Sam	1/23/2023	0.6	Participate in call with R. Campagna (A&M) and Special Committee to discuss open issues and workplan.

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Professional	Date	Hours	Activity
Bixler, Holden	1/24/2023	0.6	Correspond with A&M team re: 341 preparation.
Bixler, Holden	1/24/2023	0.7	Review updated 341 talking points document.
San Luis, Ana	1/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re custody touchpoint.
Tilsner, Jeremy	1/24/2023	0.7	Call with G. Bodnar (Celsius) to plan for data access in support of upcoming analyses.
Tilsner, Jeremy	1/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re Custody touchpoint.
Tilsner, Jeremy	1/24/2023	0.6	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius, K&E team re weekly touchpoint.
Wang, Gege	1/24/2023	0.5	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius Compliance team re custody touchpoint.
Wang, Gege	1/24/2023	0.6	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius, K&E team re weekly touchpoint.
Brantley, Chase	1/25/2023	1.5	Call with R. Campagna (A&M) and the UCC principals and advisors to discuss the status of the mining business
Brantley, Chase	1/25/2023	0.6	Call with R. Campagna, S. Schreiber (A&M) and Special Committee to discuss mining operation
Brantley, Chase	1/25/2023	1.0	Call with R. Campagna (A&M) and Special Committee to discuss open issues and workplan
Campagna, Robert	1/25/2023	0.6	Call with Special Committee and S. Schreiber (A&M) to discuss the status and open items related to mining.
Campagna, Robert	1/25/2023	1.0	Call with the Special Committee and S. Schreiber and A. Ciriello (A&M) re: the 1/24 court orders and open case issues.
Campagna, Robert	1/25/2023	0.6	Participate in call with special committee and C. Brantley (A&M) to discuss case timeline and other concerns.
Campagna, Robert	1/25/2023	1.1	Mining business sub call (Partial attendance) with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)
Ciriello, Andrew	1/25/2023	1.0	Call with the Special Committee and R. Campagna, S. Schreiber (A&M) re: the 1/24 court orders and open case issues.
San Luis, Ana	1/25/2023	1.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawal release readiness deep dive.
Schreiber, Sam	1/25/2023	1.0	Call with the Special Committee and R. Campagna and A. Ciriello (A&M) re: the 1/24 court orders and open case issues.
Schreiber, Sam	1/25/2023	0.6	Call with Special Committee, R. Campagna, S. Schreiber (A&M) to discuss the status and open items related to mining.
Tilsner, Jeremy	1/25/2023	1.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re Custody withdrawal release readiness deep dive.
Wang, Gege	1/25/2023	1.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call with Celsius team re custody withdrawal release readiness deep dive.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

MEETINGS

Professional	Date	Hours	Activity
Allison, Roger	1/26/2023	1.0	Attend 341 hearing in support of C. Ferraro (Celsius), R. Campagna, H. Bixler and P. Kinealy (A&M)
Bixler, Holden	1/26/2023	0.6	Participation in GK8 341 meeting with R. Campagna, R. Allison and P. Kinealy (A&M) .
Campagna, Robert	1/26/2023	0.6	Call with W&C, PWP, M3, K&E, CVP and S. Schreiber, A. Ciriello, P. Kinealy (A&M) to discuss plan of reorganization, distributions and general case updates
Campagna, Robert	1/26/2023	0.7	Attendance at GK8 section 341 meeting of creditors with H. Bixler, P. Kinealy and R. Allison (A&M).
Ciriello, Andrew	1/26/2023	0.6	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, S. Schreiber, P. Kinealy (A&M) to discuss plan of reorganization, distributions and general case updates
Kinealy, Paul	1/26/2023	0.1	Prepare for GK8 341 meeting with C. Ferraro (Celsius).
Kinealy, Paul	1/26/2023	0.6	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, A. Ciriello, S. Schreiber (A&M) to discuss plan of reorganization, distributions and general case updates.
Kinealy, Paul	1/26/2023	1.0	Attend GK8 341 meeting with C. Ferraro (Celsius) with R. Campagna, R. Allison and H. Bixler (A&M).
Schreiber, Sam	1/26/2023	0.6	Call with W&C, PWP, M3, K&E, CVP and R. Campagna, A. Ciriello, P. Kinealy (A&M) to discuss plan of reorganization, distributions and general case updates.
Campagna, Robert	1/27/2023	1.0	Special Committee call with K&E, L&W, CVP and S. Schreiber, A. Ciriello (A&M) to discuss regulatory update, plan, coin report and general case updates
Ciriello, Andrew	1/27/2023	1.0	Special Committee call with K&E, L&W, CVP and R. Campagna, S. Schreiber (A&M) to discuss regulatory update, plan, coin report and general case updates
San Luis, Ana	1/27/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re internal touchpoint and progress updates.
Schreiber, Sam	1/27/2023	1.0	Special Committee call with K&E, L&W, CVP and R. Campagna, A. Ciriello (A&M) to discuss regulatory update, plan, coin report and general case updates.
Tilsner, Jeremy	1/27/2023	0.4	Call with L. Workman (Celsius) to discuss potential effort to obtain 3rd party trade data.
Tilsner, Jeremy	1/27/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re internal touchpoint and progress updates.
Wang, Gege	1/27/2023	0.4	J. Tilsner (A&M), A. San Luis (A&M), and G. Wang (A&M) participate in call re internal touchpoint and progress updates.
Campagna, Robert	1/29/2023	0.5	Call with Celsius, K&E, L&W and S. Schreiber, A. Ciriello (A&M) to discuss draft Examiner report
Campagna, Robert	1/29/2023	0.6	Call with Celsius, K&E, L&W, Examiner, and S. Schreiber (A&M) to discuss draft Examiner report
Ciriello, Andrew	1/29/2023	0.5	Call with Celsius, K&E, L&W and R. Campagna, S. Schreiber (A&M) to discuss draft Examiner report
Schreiber, Sam	1/29/2023	0.5	Call with Celsius, K&E, L&W and R. Campagna, S. Schreiber, A. Ciriello (A&M) to discuss draft Examiner report.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

MEETINGS

Professional	Date	Hours	Activity
Schreiber, Sam	1/29/2023	0.6	Call with Celsius, K&E, L&W, Examiner, and R. Campagna (A&M) to discuss draft Examiner report.
Campagna, Robert	1/30/2023	1.1	Participate in call with Special Committee, K&E, CPV, and S. Schreiber (A&M) to discuss examiner report, POR, and open issues list.
Campagna, Robert	1/30/2023	0.6	Call with C. Koenig and R. Kwasteniet (K&E), M. Puntus and R. Kielty (CVP), and S. Schreiber (A&M) to discuss case status and next steps
Schreiber, Sam	1/30/2023	1.1	Participate in call with Special Committee, K&E, CPV, and R. Campagna (A&M) to discuss examiner report, POR, and open issues list.
Schreiber, Sam	1/30/2023	0.6	Call with C. Koenig and R. Kwasteniet (K&E), M. Puntus and R. Kielty (CVP), and R. Campagna (A&M) to discuss case status and next steps.
Tilsner, Jeremy	1/31/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius, K&E team re weekly touchpoint.
Wang, Gege	1/31/2023	0.5	J. Tilsner (A&M) and G. Wang (A&M) participate in call with Celsius, K&E team re weekly touchpoint.
Subtotal		111.8	

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Ciriello, Andrew	1/3/2023	0.5	Review and comment on coin report reconciliation analysis for July and August
Calvert, Sam	1/4/2023	0.5	Call with A. Seetharaman and M. Nachman (both Celsius) re: GK8 MOR requirements and other Celsius reporting requirements.
Lucas, Emmet	1/4/2023	0.6	Reconcile electronic bank statements to cash file to confirm proper reporting per UST request.
Lucas, Emmet	1/4/2023	0.2	Correspond with N. Schleifer (GK8) regarding bank statements to provide alongside monthly operating report.
Colangelo, Samuel	1/5/2023	0.7	Review initial intercompany report for December MOR and reconcile with bank detail provided by Celsius.
Lucas, Emmet	1/5/2023	0.2	Prepare exhibit for GK8 banking information in response to UST request.
Lucas, Emmet	1/5/2023	0.3	Prepare summary of bank balances for Celsius Debtors per UST request.
Lucas, Emmet	1/5/2023	1.4	Prepare Q4 UST fee calculation based on post-petition quarterly disbursements.
Lucas, Emmet	1/5/2023	2.3	Prepare supporting schedules, exhibits for December monthly operating report for Part 1, Part 5.
Lucas, Emmet	1/6/2023	0.4	Further update to December monthly operating report cash flow schedule for reallocation of tagged professional fee payments.
Calvert, Sam	1/9/2023	0.2	Participate in call with E. Lucas (A&M) to discuss professional fee accruals in November monthly operating report.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Lucas, Emmet	1/9/2023	0.2	Participate in call with S. Calvert (A&M) to discuss professional fee accruals in November monthly operating report.
Lucas, Emmet	1/10/2023	0.6	Review historical bank detail for GK8 for proper reporting to provide to US Trustee per request.
Lucas, Emmet	1/10/2023	0.9	Build OCP tracker in cash flow model for tracking purposes for inclusion in monthly operating reports.
Lucas, Emmet	1/10/2023	0.2	Correspond with L. Wasserman (K&E) regarding GK8 bank statements to provide US Trustee.
Calvert, Sam	1/11/2023	0.6	Responding to M3 November MOR questions.
Calvert, Sam	1/11/2023	1.6	Review of and generating responses to M3 MOR questions.
Lucas, Emmet	1/11/2023	0.4	Review historical data, provide initial responses to UST requests into GK8 information.
Campagna, Robert	1/16/2023	1.4	Analysis of November and December financial results.
Calvert, Sam	1/18/2023	2.8	Updates to December MOR per latest feedback received from the Company.
Calvert, Sam	1/18/2023	2.1	Initial updates of December MOR.
Calvert, Sam	1/18/2023	1.9	Revisions to MOR reporting following receipt of comments from the Company.
Calvert, Sam	1/18/2023	2.8	Continued update and review of the MOR schedules
Calvert, Sam	1/19/2023	0.9	Updates to the MOR following receipt of comments from A. Seetharaman (Celsius).
Calvert, Sam	1/19/2023	0.4	Correspondence with A. Seetharaman (Celsius) re: updates to MOR reporting and updates thereto.
Calvert, Sam	1/19/2023	0.4	Call with B. Wadzita and J. Pogorzelski (A&M) re: updates to MORs.
Calvert, Sam	1/19/2023	0.2	Correspondence with J. Pogorzelski (A&M) re: MOR draft timing.
Calvert, Sam	1/19/2023	1.0	Edits to general notes, review of draft PDFs and disbursement to relevant parties.
Pogorzelski, Jon	1/19/2023	0.2	Correspondence with S. Calvert (A&M) re: MOR draft timing.
Pogorzelski, Jon	1/19/2023	1.1	Analyze updated financials related to prepare MORs
Pogorzelski, Jon	1/19/2023	0.4	Call with B. Wadzita and S. Calvert (A&M) re: updates to MORs.
Pogorzelski, Jon	1/19/2023	0.9	Internal Call with A&M (B. Wadzita, J. Pogorzelski) re: Analysis of MORs
Pogorzelski, Jon	1/19/2023	1.1	Analyze drafts of MORs to ensure data is accurately reflected across debtors

***Celsius Network, LLC, et al.,
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MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Pogorzelski, Jon	1/19/2023	1.2	Prepare analysis of professional fees to be included in MORs
Wadzita, Brent	1/19/2023	0.9	Internal Call with J. Pogorzelski (A&M) re: Analysis of MORs.
Wadzita, Brent	1/19/2023	0.4	Call with S. Calvert and J. Pogorzelski (A&M) re: updates to MORs.
Wadzita, Brent	1/19/2023	1.8	Prepare updated MOR drafts for company and counsel review to incorporate mining updates.
Wadzita, Brent	1/19/2023	2.4	Prepare MOR drafts for company and counsel review.
Calvert, Sam	1/20/2023	0.2	Preparation for MOR call with C. Ferraro, K. Tang and A. Seetharaman (all Celsius).
Calvert, Sam	1/20/2023	0.6	Call with C. Ferraro, K. Tang and A. Seetharaman (all Celsius) re: MOR reporting.
Calvert, Sam	1/20/2023	1.2	Updating December drafts of MOR.
Calvert, Sam	1/20/2023	0.2	Call with J. Pogorzelski (A&M) re: MOR / SOFA comparison of figures.
Calvert, Sam	1/20/2023	0.2	Call with E. Lucas (A&M) re: cash balances at GK8.
Calvert, Sam	1/20/2023	0.2	Call with A. Ciriello (A&M) re: MOR status and next steps.
Calvert, Sam	1/20/2023	1.6	Review of comments received, providing explanations for select items to C. Ferraro and updates to MOR.
Ciriello, Andrew	1/20/2023	0.2	Call with S. Calvert (A&M) re: MOR status and next steps.
Lucas, Emmet	1/20/2023	0.2	Call with S. Calvert (A&M) re: cash balances at GK8.
Pogorzelski, Jon	1/20/2023	1.1	Verify updates are properly reflected to monthly operating reports
Pogorzelski, Jon	1/20/2023	0.2	Call with S. Calvert (A&M) re: MOR / SOFA comparison of figures.
Pogorzelski, Jon	1/20/2023	1.4	Analyze updates to the monthly operating report to ensure proper disclosure
Calvert, Sam	1/21/2023	0.6	Call with J. Pogorzelski (A&M) re: Analysis of December MORs
Calvert, Sam	1/21/2023	0.4	Correspondence with C. Ferraro (Celsius) and S. Briefel re: December MOR filings.
Calvert, Sam	1/21/2023	0.7	Review, update and disbursement of MOR drafts.
Calvert, Sam	1/21/2023	1.4	Updates to MOR schedules following receipt of comments from K&E.
Calvert, Sam	1/21/2023	0.3	Final disbursements of December MOR information.

***Celsius Network, LLC, et al.,
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MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Campagna, Robert	1/21/2023	1.1	Review of draft MORs and provide comments.
Ciriello, Andrew	1/21/2023	0.7	Review and comment on December MORs and correspond with K&E team regarding proposed changes to the same
Pogorzelski, Jon	1/21/2023	0.6	Call with S. Calvert (A&M) re: Analysis of December MORs
Schreiber, Sam	1/21/2023	0.3	Review draft MOR prior to filing.
Wadzita, Brent	1/21/2023	1.3	Prepare updated MOR drafts for company and counsel review.
Wadzita, Brent	1/21/2023	0.4	Analyze updated MOR drafts for company and counsel review.
Wadzita, Brent	1/21/2023	0.3	Update MOR drafts to incorporate counsel comments.
Wadzita, Brent	1/21/2023	0.3	Finalize MOR analysis for company sign off and submission.
Calvert, Sam	1/23/2023	0.3	Call with A. Ciriello (A&M) re: responses to M3 MOR questions.
Calvert, Sam	1/23/2023	0.5	Clean up and disbursement of December MOR information to M3 Partners.
Calvert, Sam	1/23/2023	0.4	Call with M3 team and A. Ciriello (A&M) re: responses to M3 MOR questions.
Ciriello, Andrew	1/23/2023	0.4	Call with M3 team and S. Calvert (A&M) re: responses to M3 MOR questions.
Ciriello, Andrew	1/23/2023	0.3	Call with S. Calvert (A&M) re: responses to M3 MOR questions.
Lucas, Emmet	1/23/2023	0.6	Update Q4 UST fee deliverable for comments received, additional inputs to provide guidance on payment on website.
Lucas, Emmet	1/31/2023	0.2	Correspond with D. Delano (CEL), S. Colangelo (A&M) regarding confirmation of US Trustee payments.
Subtotal		54.5	

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	1/2/2023	0.7	Update weekly coin report per internal comments and respond to questions regarding prior version.
Ciriello, Andrew	1/3/2023	0.2	Correspond with N. Khosravi (K&E) regarding data for motion related to earn customer claims at all entities
Ciriello, Andrew	1/3/2023	0.7	Review and comment on revised draft of the coin report for the week ending 12/16
Colangelo, Samuel	1/3/2023	0.4	Update bank activity in FDM tracker per data received from Celsius for w/e 1/6/23.
Bixler, Holden	1/4/2023	0.3	Review earn ruling.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	1/4/2023	0.4	Update weekly coin report per internal comments and assemble summary for approval.
Colangelo, Samuel	1/4/2023	0.5	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	1/4/2023	0.8	Edit Celsius freeze report and include in weekly coin report.
Colangelo, Samuel	1/4/2023	1.2	Analyze and reconcile variance and explanation sections of coin report.
Colangelo, Samuel	1/5/2023	0.2	Assemble CV Reporting file for distribution to UCC for w/e 1/6/23.
Bixler, Holden	1/6/2023	0.3	Review professional fee objection.
Calvert, Sam	1/6/2023	0.5	Call with A. Ciriello and S. Colangelo (both A&M) re: weekly coin reporting metrics.
Ciriello, Andrew	1/6/2023	1.2	Review and comment on coin report for the week ending 12/23
Ciriello, Andrew	1/6/2023	0.5	Call with S. Calvert, S. Colangelo (A&M) to discuss coin report reconciliation exercise related to post-petition coin movement
Colangelo, Samuel	1/6/2023	0.4	Participate in call with A. Ciriello and S. Calvert (both A&M) to discuss coin variances from filing date.
Colangelo, Samuel	1/6/2023	0.3	Update weekly coin report to reflect internal comments.
Colangelo, Samuel	1/6/2023	0.2	Correspond with Celsius regarding unexplained coin variance in weekly coin report.
Colangelo, Samuel	1/6/2023	0.3	Correspond with A&M team regarding cash variances in weekly freeze file received from Celsius.
Colangelo, Samuel	1/7/2023	0.6	Analyze cash section of weekly freeze file and reconcile with bank activity.
Colangelo, Samuel	1/7/2023	0.2	Correspond with A&M team regarding coin variance report from petition date to 12/30.
Colangelo, Samuel	1/8/2023	0.4	Analyze cash variance between bank activity and freeze file per internal request.
Colangelo, Samuel	1/8/2023	0.5	Analyze loan closing transaction files and incorporate coin movement into weekly coin report.
Colangelo, Samuel	1/8/2023	0.8	Update weekly coin report per internal comments and respond to questions regarding open items.
Colangelo, Samuel	1/9/2023	0.2	Review bank support information received from Celsius and reconcile to freeze report.
Colangelo, Samuel	1/9/2023	0.5	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	1/9/2023	1.1	Assemble coin variance report for petition date through 9/2.
Colangelo, Samuel	1/9/2023	0.9	Update coin report to include new loan reserves and analyze related asset variance.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	1/9/2023	0.6	Edit coin balances format from petition date to conform to standard reporting methodology.
Colangelo, Samuel	1/9/2023	0.5	Assemble coin movement bridge for petition date through 9/2.
Colangelo, Samuel	1/9/2023	0.3	Correspond with Celsius regarding missing explanations for loan transactions in freeze report.
Ciriello, Andrew	1/10/2023	0.2	Working session with S. Colangelo (A&M) to review coin report and outstanding loans.
Colangelo, Samuel	1/10/2023	0.2	Call with Celsius to discuss outstanding loan payments.
Colangelo, Samuel	1/10/2023	1.7	Edit coin movement bridge for petition date through 9/2 to reflect explanations provided by Celsius.
Colangelo, Samuel	1/10/2023	1.3	Review loan closure documents and assemble transaction detail and reconciliation for loan closure.
Colangelo, Samuel	1/10/2023	0.2	Working session with A. Ciriello (A&M) to review coin report and outstanding loans.
Colangelo, Samuel	1/10/2023	0.5	Update bank activity in FDM tracker per data received from Celsius for w/e 1/13/23.
Colangelo, Samuel	1/11/2023	0.4	Review pre-petition employee expense reimbursement caps.
Hoeinghaus, Allison	1/11/2023	0.1	Analyze initial data received on organizational structure and existing retention programs.
Schreiber, Sam	1/11/2023	1.9	Analyze coin report for the week ending 12/30.
Campagna, Robert	1/12/2023	0.6	Review / approve court required documents for filing.
Ciriello, Andrew	1/12/2023	0.4	Review and comment on draft of 12/23 coin report
Ciriello, Andrew	1/12/2023	0.3	Call with S. Colangelo (A&M) to review 12/23 Coin Report
Ciriello, Andrew	1/12/2023	0.2	Review and comment on revised KERP analysis provided by counsel
Colangelo, Samuel	1/12/2023	0.2	Assemble CV Reporting file for distribution to UCC for w/e 1/13/23.
Colangelo, Samuel	1/12/2023	0.3	Working session with A. Ciriello (A&M) to discuss coin report variances.
Colangelo, Samuel	1/12/2023	0.4	Update OCP cap calculations to reflect new invoices received from Celsius.
Colangelo, Samuel	1/12/2023	0.6	Assemble Q4 OCP payment summary at counsel request.
Colangelo, Samuel	1/12/2023	0.7	Update weekly coin report per internal comments and prepare summary for distribution and approval.
Hoeinghaus, Allison	1/12/2023	0.6	Continue to analyze initial data received on organizational structure and existing retention programs.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Bixler, Holden	1/13/2023	0.3	Correspond with K&E re: response to fee objection.
Ciriello, Andrew	1/13/2023	0.9	Call with S. Schreiber (A&M) to review coin report for the week ending 12/30
Colangelo, Samuel	1/13/2023	1.4	Analyze and reconcile variance and explanation sections of coin report.
Colangelo, Samuel	1/13/2023	0.8	Edit Celsius freeze report and include in weekly coin report.
Colangelo, Samuel	1/13/2023	0.3	Correspond with Celsius and K&E regarding OCP Declarations.
Schreiber, Sam	1/13/2023	0.9	Call with A. Ciriello (A&M) to review coin report for the week ending 12/30.
Ciriello, Andrew	1/16/2023	0.4	Review and comment on coin report for the week ending 12/30
Ciriello, Andrew	1/16/2023	0.5	Review and comment on coin report from petition date to current
Colangelo, Samuel	1/16/2023	0.8	Reconcile termination and active headcount files.
Colangelo, Samuel	1/16/2023	1.7	Update and revise assets section of coin report from petition date to 12/30.
Colangelo, Samuel	1/16/2023	0.8	Update and revise liabilities section of coin report from petition date to 12/30.
Colangelo, Samuel	1/16/2023	0.4	Update coin report per internal comments and assemble and distribute summary for approval.
Ciriello, Andrew	1/17/2023	0.3	Update analysis of stablecoins available for sale based on stablecoin sale motion
Ciriello, Andrew	1/17/2023	0.6	Review and comment on coin report for the period from petition date to 9.2.2022
Ciriello, Andrew	1/17/2023	1.5	Review and comment on coin report from petition date to current
Ciriello, Andrew	1/17/2023	0.8	Calls with S. Colangelo (A&M) to discuss petition date current coin report
Colangelo, Samuel	1/17/2023	0.8	Update loan loss reserve calculations and payment adjustments in coin variance report.
Colangelo, Samuel	1/17/2023	1.3	Update coin variance summary to include quantity and price impacts over relevant period.
Colangelo, Samuel	1/17/2023	1.2	Assemble supporting coin variance detail file for the month of November for inclusion in coin variance report from petition date to 12/30.
Colangelo, Samuel	1/17/2023	0.7	Review questions and assemble responses to open items regarding coin variance report.
Colangelo, Samuel	1/17/2023	0.8	Call with A. Ciriello (A&M) to discuss petition date current coin report.
Colangelo, Samuel	1/17/2023	0.7	Update summary bridge in coin variance report per internal comments.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	1/17/2023	0.6	Assemble summary bridge file for presentation of coin variance report from petition date to 12/30.
Colangelo, Samuel	1/17/2023	0.4	Update bank activity in FDM tracker per data received from Celsius for w/e 1/20/23.
Colangelo, Samuel	1/17/2023	0.2	Correspond with Celsius regarding outstanding loans questions for coin report.
Colangelo, Samuel	1/17/2023	0.3	Update OCP cap tracking calculations for invoice approval.
Colangelo, Samuel	1/17/2023	0.3	Review and update active headcount file per internal request.
Colangelo, Samuel	1/17/2023	0.9	Assemble output files for presentation of coin variance report from petition date to 12/30.
Ciriello, Andrew	1/18/2023	0.6	Review and comment on bridge analysis added to the coin report for the week ending 10/7
Ciriello, Andrew	1/18/2023	0.4	Call with S. Colangelo (A&M) to discuss updates to coin report from petition date to 12/30
Ciriello, Andrew	1/18/2023	0.6	Review and comment on coin report from petition date to current
Colangelo, Samuel	1/18/2023	0.6	Update weekly coin report per internal comments.
Colangelo, Samuel	1/18/2023	0.6	Assemble supporting coin variance detail file for the month of December for inclusion in coin variance report from petition date to 12/30.
Colangelo, Samuel	1/18/2023	0.8	Update coin variance report to reflect internal comments and respond to open items.
Colangelo, Samuel	1/18/2023	1.1	Assemble missing coin movement bridge for October for inclusion in coin variance report.
Colangelo, Samuel	1/18/2023	0.9	Assemble supporting coin variance detail file for the month of October for inclusion in coin variance report from petition date to 12/30.
Colangelo, Samuel	1/18/2023	0.4	Call with A. Ciriello (A&M) to discuss October coin report reconciliation.
Colangelo, Samuel	1/18/2023	0.3	Correspond with Celsius regarding outstanding loans questions for coin report.
Colangelo, Samuel	1/18/2023	1.7	Assemble missing coin movement bridges for September for inclusion in coin variance report.
Colangelo, Samuel	1/18/2023	1.2	Assemble supporting coin variance detail file for the months of July and August for inclusion in coin variance report from petition date to 12/30.
Campagna, Robert	1/19/2023	0.7	Review Voyager objection to CEL preference motion.
Campagna, Robert	1/19/2023	0.5	Call with S. Colangelo, S. Schreiber, A. Ciriello (all A&M) to discuss coin variance report.
Campagna, Robert	1/19/2023	0.5	Call with J. Tilsner (A&M), E. Antipas, V. Vesnaver, R. Tokar, O. Blonstein, G. Bodnar (Celsius), C. Koenig, E. Jones (K&E) to discuss status of Custody withdrawals.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	1/19/2023	2.8	Review, edit and comment on September coin report variance analyses
Ciriello, Andrew	1/19/2023	2.6	Working session with S. Colangelo (A&M) to update and revise assets section of coin report from petition date to 12/30
Ciriello, Andrew	1/19/2023	2.6	Working session with S. Colangelo (A&M) to update and revise liabilities section of coin report from petition date to 12/30
Ciriello, Andrew	1/19/2023	0.7	Call with S. Colangelo (A&M) to discuss coin report from petition date to 12/30
Ciriello, Andrew	1/19/2023	0.5	Call with R. Campagna, S. Schreiber, S. Colangelo (all A&M) to discuss coin variance report.
Colangelo, Samuel	1/19/2023	0.2	Assemble CV Reporting file for distribution to UCC for w/e 1/20/23.
Colangelo, Samuel	1/19/2023	2.6	Working session with A. Ciriello (A&M) to update and revise assets section of coin report from petition date to 12/30
Colangelo, Samuel	1/19/2023	2.6	Working session with A. Ciriello (A&M) to update and revise liabilities section of coin report from petition date to 12/30
Colangelo, Samuel	1/19/2023	1.9	Assemble remaining coin movement bridges for September for inclusion in coin variance report.
Colangelo, Samuel	1/19/2023	1.6	Edit coin variance report to reflect internal comments.
Colangelo, Samuel	1/19/2023	0.3	Correspond with K&E and Celsius regarding OCP payments and invoice details.
Colangelo, Samuel	1/19/2023	1.1	Update special committee presentation deck and supporting materials for coin variance report.
Colangelo, Samuel	1/19/2023	0.7	Call with A. Ciriello (A&M) to discuss coin report from petition date to 12/30
Colangelo, Samuel	1/19/2023	0.5	Call with R. Campagna, S. Schreiber, A. Ciriello (all A&M) to discuss coin variance report.
Schreiber, Sam	1/19/2023	1.8	Research historical changes in coin balance for the period ending July 31.
Schreiber, Sam	1/19/2023	0.5	Call with R. Campagna, S. Colangelo, A. Ciriello (all A&M) to discuss coin variance report.
Tilsner, Jeremy	1/19/2023	0.5	Call with R. Campagna (A&M), E. Antipas, V. Vesnaver, R. Tokar, O. Blonstein, G. Bodnar (Celsius), C. Koenig, E. Jones (K&E) to discuss status of Custody withdrawals.
Campagna, Robert	1/20/2023	0.6	Call with T. Ramos (Celsius) and A. Hoeinghaus (A&M) related to incentive plan.
Campagna, Robert	1/20/2023	0.2	Call with A. Ciriello (A&M) to discuss coin report from petition date to 12/30
Campagna, Robert	1/20/2023	0.4	Call with A. Ciriello, S. Schreiber, S. Colangelo (A&M) to review coin report from petition date to 12/30
Ciriello, Andrew	1/20/2023	0.4	Call with R. Campagna, S. Schreiber, S. Colangelo (A&M) to review coin report from petition date to 12/30
Ciriello, Andrew	1/20/2023	0.4	Call with S. Colangelo (A&M) to review coin report from petition date to 12/30

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	1/20/2023	0.4	Research historical coin movement in support of stablecoin sale process
Ciriello, Andrew	1/20/2023	0.2	Call with R. Campagna (A&M) to discuss coin report from petition date to 12/30
Ciriello, Andrew	1/20/2023	0.6	Prepare for Steering Committee call to discuss coin report from petition date to 12/30
Colangelo, Samuel	1/20/2023	0.7	Update custody reserve calculation methodology in coin variance report.
Colangelo, Samuel	1/20/2023	0.4	Call with A. Ciriello (A&M) to review coin report from petition date to 12/30.
Colangelo, Samuel	1/20/2023	0.4	Call with R. Campagna, S. Schreiber, A. Ciriello (all A&M) to review coin report from petition date to 12/30.
Colangelo, Samuel	1/20/2023	0.9	Reconcile and update initial loan loss reserve in coin variance report.
Colangelo, Samuel	1/20/2023	0.3	Correspond with K&E and Celsius regarding OCP declarations.
Colangelo, Samuel	1/20/2023	1.3	Reconcile and update coin quantities to reflect swaps in coin variance report.
Colangelo, Samuel	1/20/2023	0.8	Reconcile loan principal adjustments in coin variance report.
Colangelo, Samuel	1/20/2023	0.6	Reconcile liability coin prices in coin variance report.
Colangelo, Samuel	1/20/2023	1.6	Update special committee presentation deck and supporting materials for coin variance report.
Hoeinghaus, Allison	1/20/2023	0.6	Participate in introductory call on incentive plan with T. Ramos (Celsius) and R. Campagna (A&M).
Hoeinghaus, Allison	1/20/2023	0.7	Prepare for introductory call on incentive plan with T. Ramos (Celsius) and R. Campagna (A&M).
Schreiber, Sam	1/20/2023	1.7	Research coin balance changes from petition date.
Schreiber, Sam	1/20/2023	1.4	Review further updates to draft coin variance report.
Schreiber, Sam	1/20/2023	0.4	Call with R. Campagna, A. Ciriello, S. Colangelo (A&M) to review coin report from petition date to 12/30
Schreiber, Sam	1/20/2023	1.4	Develop comments on draft coin variance report in support of Special Committee meeting
Campagna, Robert	1/21/2023	0.7	Analytics related to custody motion and potential distribution.
Ciriello, Andrew	1/21/2023	0.4	Review and comment on coin report dated 1/6
Ciriello, Andrew	1/21/2023	0.2	Review and comment on cash and coin report to be published week ending 1/27
Colangelo, Samuel	1/21/2023	0.8	Edit Celsius freeze report and include in weekly coin report.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	1/21/2023	1.4	Analyze and reconcile variance and explanation sections of coin report.
Kinealy, Paul	1/21/2023	0.3	Analyze draft Voyager motion and declaration and provide comments to D. Chapman (Akin).
Colangelo, Samuel	1/22/2023	0.2	Update coin report to reflect clarifications from Celsius.
Calvert, Sam	1/23/2023	0.5	Participation in call with A. Ciriello and S. Colangelo (both A&M), and Celsius to discuss loan reserves and intercompany accounting.
Ciriello, Andrew	1/23/2023	0.5	Call with S. Colangelo, S. Calvert (A&M), and Celsius to discuss loan reserves and intercompany accounting
Colangelo, Samuel	1/23/2023	0.2	Update special committee presentation deck and supporting materials for coin variance report.
Colangelo, Samuel	1/23/2023	1.7	Analyze and confirm updated loan loss reserve calculation methodology provided by Celsius.
Colangelo, Samuel	1/23/2023	1.3	Analyze and reconcile petition date freeze report with data used in coin variance report.
Colangelo, Samuel	1/23/2023	0.5	Call with S. Colangelo, A. Ciriello, and S. Calvert (A&M), and Celsius to discuss loan reserves and intercompany accounting.
Colangelo, Samuel	1/23/2023	0.7	Update loan and borrow files for weekly coin report.
Colangelo, Samuel	1/23/2023	0.5	Update coin report per internal comments and assemble and distribute summary for approval.
Deets, James	1/23/2023	0.9	Participate in meeting with A. Hoeinghaus (A&M) regarding background and work process for incentive plan.
Hoeinghaus, Allison	1/23/2023	0.9	Participate in meeting with J. Deets (A&M) regarding background and work process for incentive plan.
Kinealy, Paul	1/23/2023	0.9	Analyze supporting detail for Akin motion re: Voyager.
Campagna, Robert	1/24/2023	0.5	Call with E. Antipas, O. Blonstein (Celsius) related to custody distribution.
Colangelo, Samuel	1/24/2023	0.9	Update unexplained coin movement file per internal comments and to include price references.
Colangelo, Samuel	1/24/2023	0.2	Correspond with Celsius and K&E regarding OCP payment procedures and questions.
Colangelo, Samuel	1/24/2023	1.6	Assemble list of unexplained coin movements for both assets and liabilities.
Colangelo, Samuel	1/24/2023	0.4	Reconcile coin movement amounts with latest freeze file.
Colangelo, Samuel	1/24/2023	0.3	Update bank activity in FDM tracker per data received from Celsius for w/e 1/27/23.
Deets, James	1/24/2023	2.3	Check documents provided to A&M by Company
Hoeinghaus, Allison	1/24/2023	0.7	Analyze new employment agreement and proposed participant list.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	1/25/2023	0.4	Review and comment on revised coin reports for the weeks ending 1/6 and 1/13
Ciriello, Andrew	1/25/2023	0.4	Participate in meeting with J. Deets (A&M) and A. Hoeinghaus (A&M) regarding outstanding data request items for incentive plan analysis.
Ciriello, Andrew	1/25/2023	0.3	Correspond with K&E, Celsius and C. Dailey, S. Schreiber (A&M) regarding support for exclusivity extension motion
Colangelo, Samuel	1/25/2023	0.4	Update coin report per internal comments and assemble and distribute summary for approval.
Colangelo, Samuel	1/25/2023	0.4	Finalize weekly coin report per internal comments and distribute.
Deets, James	1/25/2023	0.4	Participate in meeting with A. Hoeinghaus (A&M) and A. Ciriello (A&M) regarding outstanding data request items for incentive plan analysis.
Deets, James	1/25/2023	2.2	Verify documents provided to A&M by Company.
Hoeinghaus, Allison	1/25/2023	0.4	Participate in meeting with J. Deets (A&M) and A. Ciriello (A&M) regarding outstanding data request items for incentive plan analysis.
Campagna, Robert	1/26/2023	0.5	Attend meeting re: custody distributions process with E. Antipas, K. Osadetz (Celsius), and K&E.
Colangelo, Samuel	1/26/2023	0.2	Assemble CV Reporting file for distribution to UCC for w/e 1/27/23.
Deets, James	1/26/2023	0.6	Participate on internal call with R. Mehta (A&M) re: historical compensation analysis.
Deets, James	1/26/2023	1.3	Analyze documents for historical compensation analysis.
Mehta, Rahul	1/26/2023	0.6	Participate on internal call with J. Deets (A&M) re: historical compensation analysis.
Mehta, Rahul	1/26/2023	1.7	Analyze KEIP plans on bankruptcy database.
Mehta, Rahul	1/26/2023	1.2	Check historical compensation documents provided to A&M by Company.
Deets, James	1/27/2023	1.1	Prepare supplemental data request for incentive plan analysis.
Mehta, Rahul	1/27/2023	1.3	Analyze crypto currency companies for additional peer group selection.
Mehta, Rahul	1/27/2023	1.2	Verify client provided documents and prepare a list of supplemental data needed for the analysis.
Bapna, Rishabh	1/28/2023	2.4	Conduct analysis of market insider KEIP programs.
Bapna, Rishabh	1/28/2023	2.1	Create a peer group of comparable companies that have recently filed KEIPs.
Bapna, Rishabh	1/29/2023	2.6	Calculate annualized cost of market insider KEIP programs.
Colangelo, Samuel	1/29/2023	0.4	Update weekly coin report to reflect updated loan loss reserve calculation.

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Bapna, Rishabh	1/30/2023	2.4	Verify analysis of market insider KEIP programs.
Ciriello, Andrew	1/30/2023	0.6	Review and comment on coin report for the week ending 1/13
Colangelo, Samuel	1/30/2023	0.4	Finalize weekly coin report per internal comments and distribute.
Deets, James	1/30/2023	1.7	Check proposed KEIP peers and validate data.
Hoeinghaus, Allison	1/30/2023	0.8	Analyze incentive plan peers and initial data.
Mehta, Rahul	1/30/2023	2.4	Analyze and add additional peers to KEIP peer group analysis.
Bapna, Rishabh	1/31/2023	0.3	Participate on internal call with J. Deets (A&M), R. Mehta (A&M), and A. Hoeinghaus (A&M) regarding incentive plan peers and next workflow items.
Campagna, Robert	1/31/2023	0.4	Call with S. Schreiber, A. Ciriello, S. Colangelo (all A&M) to discuss coin variance report from petition date to 12/30.
Campagna, Robert	1/31/2023	0.6	Draft declaration in support of debtor response to Earn appeal.
Campagna, Robert	1/31/2023	0.4	Review Earn order appeal and debtor response
Ciriello, Andrew	1/31/2023	0.3	Call with S. Colangelo (A&M) to discuss coin swaps and sales.
Ciriello, Andrew	1/31/2023	0.4	Call with R. Campagna, S. Schreiber, S. Colangelo (all A&M) to discuss coin variance report from petition date to 12/30.MOT
Ciriello, Andrew	1/31/2023	0.2	Call with S. Colangelo (A&M) to discuss coin report variance.
Colangelo, Samuel	1/31/2023	0.4	Call with R. Campagna, S. Schreiber, A. Ciriello, S. Colangelo (all A&M) to discuss coin variance report from petition date to 12/30.
Colangelo, Samuel	1/31/2023	0.3	Call with A. Ciriello (A&M) to discuss coin swaps and sales.
Colangelo, Samuel	1/31/2023	0.2	Call with A. Ciriello (A&M) to discuss coin report variance.
Deets, James	1/31/2023	0.3	Participate on internal call with R. Bapna (A&M), R. Mehta (A&M), and A. Hoeinghaus (A&M) regarding KEIP peers and next workflow items.
Deets, James	1/31/2023	1.4	Verify HR-related data room documents for incentive plan analysis.
Deets, James	1/31/2023	2.1	Check new documents made available in virtual data room for incentive plan analysis and update data request list.
Hoeinghaus, Allison	1/31/2023	0.3	Participate on internal call with J. Deets (A&M), R. Bapna (A&M), and R. Mehta (A&M) regarding incentive plan peers and next workflow items.
Mehta, Rahul	1/31/2023	1.3	Verify client files for KEIP analysis.

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Professional	Date	Hours	Activity
Mehta, Rahul	1/31/2023	0.3	Participate on internal call with J. Deets (A&M), R. Bapna (A&M), and A. Hoeinghaus (A&M) regarding incentive plan peers and next workflow items.
Schreiber, Sam	1/31/2023	0.4	Call with R. Campagna, A. Ciriello, S. Colangelo (all A&M) to discuss coin variance report from petition date to 12/30.
Subtotal		157.4	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Frenkel, Adam	1/1/2023	0.9	Update to standalone plan forecast to support new borrow rate and swap assumptions
Frenkel, Adam	1/1/2023	0.4	Update to user tier and convenience class assumptions re: newco financial forecast
Brantley, Chase	1/2/2023	0.4	Call with A. Lal (A&M) to discuss mining slides to support NewCo business plan.
Brantley, Chase	1/2/2023	0.3	Review potential bidder issue list ahead of distribution.
Campagna, Robert	1/2/2023	0.9	Research related to disclosure statements in asset sale scenarios.
Lal, Arjun	1/2/2023	0.4	Call with C. Brantley (A&M) to discuss mining slides to support NewCo business plan.
Brantley, Chase	1/3/2023	1.0	Participate in call with R. Campagna, A. Lal, A. Frenkel (A&M) and B. Goldstein (CV) to discuss NAV
Brantley, Chase	1/3/2023	1.0	Call with A. Lal, A. Frenkel (A&M) and J. Fan, D. Albert (CEL) to discuss mining newco slides.
Campagna, Robert	1/3/2023	0.6	Participate in call with K&E (C. Koenig, D. Latona), Centerview (M. Puntus, R. Kielty), A. Frenkel, A. Lal and C. Brantley (A&M) regarding NAV and other potential POR and DS requirements.
Campagna, Robert	1/3/2023	0.5	Follow up with A. Lal and C. Brantley (A&M) regarding DS requirements and workstreams.
Campagna, Robert	1/3/2023	0.8	Analysis of potential POR workstreams and potential lead times.
Dailey, Chuck	1/3/2023	1.3	Update wind down budget analysis for recovery updates
Dailey, Chuck	1/3/2023	0.4	Internal A&M meeting with A. Lal (A&M) to discuss wind down budget analysis
Dailey, Chuck	1/3/2023	0.7	Review potential bidder issues list provided by Centerview Team
Frenkel, Adam	1/3/2023	2.8	Update to borrow rates and staking yields in newco financial forecast
Frenkel, Adam	1/3/2023	1.1	Update to product summary in business plan forecast
Frenkel, Adam	1/3/2023	2.6	Update to wealth management product assumptions re: newco financial forecast

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Professional	Date	Hours	Activity
Frenkel, Adam	1/3/2023	1.0	Participate in call with R. Campagna, A. Lal, C. Brantley, A. Frenkel (A&M) and B. Goldstein (CV) to discuss NAV
Frenkel, Adam	1/3/2023	1.0	Call with A. Lal, C. Brantley, A. Frenkel (A&M) and J. Fan, D. Albert (CEL) to discuss mining newco slides
Lal, Arjun	1/3/2023	0.4	Internal A&M meeting with C. Dailey (A&M) to discuss wind down budget analysis
Lal, Arjun	1/3/2023	1.0	Call with C. Brantley, A. Frenkel (A&M) and J. Fan, D. Albert (CEL) to discuss mining newco slides.
Lal, Arjun	1/3/2023	1.0	Participate in call with R. Campagna, A. Lal, C. Brantley, A. Frenkel (A&M) and B. Goldstein (CV) to discuss NAV
Brantley, Chase	1/4/2023	0.5	Participate in call with A. Lal, A. Frenkel (A&M), J. Fan, K. Osadetz and D. Albert (Celsius) to discuss next steps for mining NewCo plan.
Campagna, Robert	1/4/2023	0.4	Call with C. Ferraro (Celsius) to discuss potential audit and NAV needs and potential firms to address.
Dailey, Chuck	1/4/2023	2.6	Update wind down analysis for new recovery timing based on information from Celsius team
Dailey, Chuck	1/4/2023	2.2	Update pro forma assumptions to asset recoveries in wind down analysis
Dailey, Chuck	1/4/2023	1.3	Update institutional loan recovery assumptions in wind down analysis
Frenkel, Adam	1/4/2023	1.2	Update to newco financial forecast standalone plan re: staking and rehypothecation
Frenkel, Adam	1/4/2023	1.0	Call with S. Hart, K. Tang, I. Israel, O. Blonstein, S. Maglic (CEL) to review updated business plan model
Frenkel, Adam	1/4/2023	1.4	Update to newco product allocations and attrition assumptions re: newco financial forecast
Frenkel, Adam	1/4/2023	0.5	Participate in call with A. Lal, C. Brantley (A&M), J. Fan, K. Osadetz and D. Albert (Celsius) to discuss next steps for mining NewCo plan.
Frenkel, Adam	1/4/2023	0.9	Update to crypto growth assumptions re: business plan forecast
Frenkel, Adam	1/4/2023	1.3	Update to customer acquisition cost assumptions in newco financial forecast
Frenkel, Adam	1/4/2023	1.6	Update to staking as a service model assumptions re: newco financial forecast
Lal, Arjun	1/4/2023	0.5	Participate in call with C. Brantley, A. Lal (A&M), J. Fan, K. Osadetz and D. Albert (Celsius) to discuss next steps for mining NewCo plan.
Bixler, Holden	1/5/2023	0.5	Participate in call with CVP team, K&E team and R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.
Brantley, Chase	1/5/2023	1.0	Call with A. Lal, A. Frenkel, C. Dailey (A&M), E. Antipas, C. Ferraro, E. Watters, K. Osadetz, O. Blonstein (Celsius) to discuss newco plan progress
Brantley, Chase	1/5/2023	0.5	Participate in call with CVP team, K&E team and R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Ciriello, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.

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Professional	Date	Hours	Activity
Campagna, Robert	1/5/2023	0.9	Participate in call with CVP team, K&E team and A. Ciriello, A. Lal, H. Bixler, E. Lucas, C. Brantley, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.
Ciriello, Andrew	1/5/2023	0.9	Participate in call with CVP team, K&E team and R. Campagna, A. Lal, H. Bixler, E. Lucas, C. Brantley, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.
Dailey, Chuck	1/5/2023	1.0	Update summary cash flow forecast and distributions in the wind down analysis
Dailey, Chuck	1/5/2023	1.0	Call with A. Lal, C. Brantley, A. Frenkel (A&M), E. Antipas, C. Ferraro, E. Watters, K. Osadetz, O. Blonstein (Celsius) to discuss newco plan progress
Dailey, Chuck	1/5/2023	1.3	Update wind down analysis for headcount cost assumptions
Dailey, Chuck	1/5/2023	0.6	Update go-forward vendor spend assumptions in wind down analysis
Dailey, Chuck	1/5/2023	0.8	Participate in call with CVP team, K&E team and R. Campagna, A. Lal, H. Bixler, E. Lucas, C. Brantley, A. Ciriello, A. Frenkel (A&M) to discuss disclosure statement.
Frenkel, Adam	1/5/2023	1.3	Update to model mechanics to reflect updated rehypothecation assumptions re: standalone business plan forecast
Frenkel, Adam	1/5/2023	2.6	Update to rehypothecation assumptions related to retail loans re: business plan forecast
Frenkel, Adam	1/5/2023	1.0	Call with A. Lal, C. Brantley, C. Dailey (A&M), E. Antipas, C. Ferraro, E. Watters, K. Osadetz, O. Blonstein (Celsius) to discuss newco plan progress
Frenkel, Adam	1/5/2023	0.5	Participate in call with CVP team, K&E team and R. Campagna, A. Lal, H. Bixler, E. Lucas, C. Brantley, C. Dailey, A. Ciriello (A&M) to discuss disclosure statement.
Lal, Arjun	1/5/2023	1.0	Call with C. Brantley, A. Frenkel, C. Dailey (A&M), E. Antipas, C. Ferraro, E. Watters, K. Osadetz, O. Blonstein (Celsius) to discuss newco plan progress
Lal, Arjun	1/5/2023	0.9	Participate in call with CVP team, K&E team and R. Campagna, A. Ciriello, H. Bixler, E. Lucas, C. Brantley, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.
Lal, Arjun	1/5/2023	0.3	Review of latest newco plan.
Lucas, Emmet	1/5/2023	0.9	Participate in call with CVP team, K&E team, and R. Campagna, A. Lal, H. Bixler, A. Ciriello, C. Brantley, C. Dailey, A. Frenkel (A&M) to discuss disclosure statement.
Campagna, Robert	1/6/2023	1.4	Review of POR term sheet and alternatives related to loan portfolio.
Frenkel, Adam	1/6/2023	1.8	Update to retail loan capital assumptions in newco financial forecast
Frenkel, Adam	1/6/2023	1.9	Update to partnership expense assumptions in newco financial forecast
Frenkel, Adam	1/6/2023	2.8	Update to newco financial forecast standalone plan presentation to reflect changes from latest model update

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PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Brantley, Chase	1/8/2023	0.9	Outline go forward disclosure statement workplan with team.
Brantley, Chase	1/9/2023	0.6	Review of initial draft Plan term sheet provided by K&E.
Bixler, Holden	1/10/2023	0.8	Review updated convenience class wallet sizing detail.
Brantley, Chase	1/10/2023	0.5	Participate in call with K&E and the Company to discuss status of NewCo projections and disclosure statement.
Brantley, Chase	1/10/2023	0.7	Participate in call with A. Lal and A. Ciriello (A&M) to discuss status of best interest test and financial projections.
Brantley, Chase	1/10/2023	0.7	Participate in call with C. Dailey (A&M) to review the best interest test.
Brantley, Chase	1/10/2023	0.8	Participate in call with C. Dailey (A&M) to review the NewCo business plan projections.
Campagna, Robert	1/10/2023	1.3	Review of Voyager DS materials related to precedent and requirements related to crypto.
Campagna, Robert	1/10/2023	0.8	Compile listing of potential audit, fresh start, and valuation firms.
Campagna, Robert	1/10/2023	0.5	Meeting regarding plan process and deliverables with Celsius (E. Antipas, K. Osadetz) and A. Ciriello (A&M).
Ciriello, Andrew	1/10/2023	0.8	Participate in call with A. Lal and C. Brantley (A&M) to discuss status of best interest test and financial projections.
Ciriello, Andrew	1/10/2023	0.5	Call with E. Antipas (CEL), R. Campagna, J. Tilsner (A&M) to discuss Custody disbursement process
Dailey, Chuck	1/10/2023	0.7	Participate in NewCo Plan Progress discussion with Celsius team, K&E team and C. Brantley (A&M)
Dailey, Chuck	1/10/2023	0.7	Meeting with C. Brantley (A&M) to discuss best interest test
Lal, Arjun	1/10/2023	0.8	Participate in call with A. Ciriello and C. Brantley (A&M) to discuss status of best interest test and financial projections.
Brantley, Chase	1/11/2023	0.8	Analyze analysis of convenience class claims as part of wind down analysis.
Brantley, Chase	1/11/2023	0.5	Participate in mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (R. Campagna)
Brantley, Chase	1/11/2023	0.4	Review regulatory considerations materials with respect to the Plan provided by K&E.
Brantley, Chase	1/11/2023	1.0	Call with R. Campagna, A. Frenkel, C. Dailey (A&M) to discuss disclosure statement outstanding items
Campagna, Robert	1/11/2023	0.7	Plan term sheet discussion with special committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, C. Koenig).
Campagna, Robert	1/11/2023	0.9	Meeting with A&M team (C. Brantley, C. Dailey, and A. Frenkel) to discuss status / work plan related to wind down analysis and liquidation analysis.
Campagna, Robert	1/11/2023	0.6	Mining business sub call with UCC advisors (W&C, M3, PWP), Celsius (C. Ferraro, P. Holert) and A&M (C. Brantley)

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Professional	Date	Hours	Activity
Dailey, Chuck	1/11/2023	1.0	Call with R. Campagna, C. Brantley, and A. Frenkel (A&M) to discuss disclosure statement outstanding items
Dailey, Chuck	1/11/2023	0.4	Analyze liquidation analysis and wind down analysis prior to internal A&M discussion
Frenkel, Adam	1/11/2023	1.0	Call with R. Campagna, C. Brantley, C. Dailey (A&M) to discuss disclosure statement outstanding items
Schreiber, Sam	1/11/2023	1.6	Review draft plan term sheet.
Schreiber, Sam	1/11/2023	1.1	Prepare draft outline of disclosure statement exhibits.
Brantley, Chase	1/12/2023	1.0	Participate in call with S. Schreiber and C. Dailey (A&M) to review draft wind down analysis deck.
Brantley, Chase	1/12/2023	1.1	Draft outline of wind down analysis deck and share with the team.
Brantley, Chase	1/12/2023	0.3	Share with team admin expense assumption for purposes of the wind down analysis.
Campagna, Robert	1/12/2023	0.9	On going research / outreach related to accounting firms involved in crypto space.
Dailey, Chuck	1/12/2023	2.6	Create liquidation and wind down analysis presentation deck
Dailey, Chuck	1/12/2023	1.0	Participate in call with S. Schreiber and C. Brantley (A&M) to review draft wind down analysis deck
Dailey, Chuck	1/12/2023	2.9	Create claims waterfall within wind down analysis
Dailey, Chuck	1/12/2023	1.8	Update liquidation analysis for claims value as of petition date
Dailey, Chuck	1/12/2023	1.6	Update wind down analysis deck for key assumptions
Schreiber, Sam	1/12/2023	1.5	Review proposed treatment of claims in draft term sheet.
Schreiber, Sam	1/12/2023	1.0	Participate in call with C. Brantley and C. Dailey (A&M) to review draft wind down analysis deck.
Brantley, Chase	1/13/2023	1.1	Participate in call with S. Schreiber and C. Dailey (A&M) to review revised draft wind down analysis deck and open items list.
Brantley, Chase	1/13/2023	1.0	Participate in call with C. Dailey (A&M) to review draft wind down analysis deck.
Brantley, Chase	1/13/2023	1.3	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey and A. Frenkel (A&M) to discuss wind down analysis
Brantley, Chase	1/13/2023	0.8	Review and provide edits on the draft wind down analysis presentation.
Brantley, Chase	1/13/2023	0.7	Draft next steps and open items list for wind down analysis and share with team.
Campagna, Robert	1/13/2023	1.3	Call with S. Schreiber, C. Brantley, C. Dailey and A. Frenkel (A&M) to discuss wind down analysis

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Professional	Date	Hours	Activity
Campagna, Robert	1/13/2023	0.8	Call with accounting firm related to potential audit and / or valuation work.
Dailey, Chuck	1/13/2023	1.9	Compile notes and open items for wind down analysis
Dailey, Chuck	1/13/2023	1.3	Call with B. Campagna, S. Schreiber, C. Brantley and A. Frenkel (A&M team) to discuss wind down analysis
Dailey, Chuck	1/13/2023	1.0	Participate in call with C. Brantley (A&M) to review draft wind down analysis deck.
Dailey, Chuck	1/13/2023	2.9	Update wind down analysis presentation for latest forecast
Dailey, Chuck	1/13/2023	1.1	Participate in call with S. Schreiber and C. Brantley (A&M team) to discuss wind down analysis
Dailey, Chuck	1/13/2023	2.6	Update supporting detail for asset recoveries in the wind down analysis to reflect latest assumptions on alternative investments and DeFi assets
Dailey, Chuck	1/13/2023	1.7	Update wind down analysis for review comments
Frenkel, Adam	1/13/2023	1.0	Call with R. Campagna, S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss wind down analysis
Lal, Arjun	1/13/2023	0.4	Review of latest wind down analysis and providing comments re: same.
Schreiber, Sam	1/13/2023	1.1	Participate in call with C. Brantley and C. Dailey (A&M) to review revised draft wind down analysis deck and open items list.
Schreiber, Sam	1/13/2023	1.3	Call with B. Campagna, C. Dailey, C. Brantley and A. Frenkel (A&M) to discuss wind down analysis.
Colangelo, Samuel	1/14/2023	1.1	Analyze and review wind down analysis in preparation for internal discussion.
Dailey, Chuck	1/14/2023	2.9	Update supporting detail for asset recoveries in the wind down analysis to build out retail loan set-off assumptions
Brantley, Chase	1/15/2023	1.7	Participate in call with S. Schreiber and C. Dailey (A&M) to review treatment of various claim classes in the wind down analysis.
Dailey, Chuck	1/15/2023	2.2	Update supporting detail for asset recoveries in the wind down analysis to show timing and availability of certain crypto assets
Dailey, Chuck	1/15/2023	1.8	Call with S. Schreiber and C. Brantley (A&M) re: projections supporting the disclosure statement
Schreiber, Sam	1/15/2023	1.8	Call with C. Dailey and C. Brantley (A&M) re: projections supporting the disclosure statement.
Brantley, Chase	1/16/2023	0.5	Call with C. Dailey and A. Ciriello (A&M) to discuss institutional and DeFi loan borrowings
Brantley, Chase	1/16/2023	1.3	Call with S. Schreiber and C. Dailey (A&M) re: wind down analysis assumptions
Calvert, Sam	1/16/2023	0.7	Update of mining three statement financial model using a rig level build re: rolling up fixed asset summary into various summary outputs.
Calvert, Sam	1/16/2023	2.6	Update of mining three statement financial model using a rig level build re: rolling rig footprint based on the deployment schedule.

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Calvert, Sam	1/16/2023	2.7	Update of mining three statement financial model using a rig level build re: creation of rig roll schedule.
Calvert, Sam	1/16/2023	2.9	Creation of mining three statement financial model using a rig level build re: updating rig footprint based on the latest company input.
Campagna, Robert	1/16/2023	0.8	Respond to inquiries from potential audit firms.
Ciriello, Andrew	1/16/2023	0.5	Call with C. Dailey, C. Brantley (A&M) to discuss institutional and DeFi loan borrowings
Colangelo, Samuel	1/16/2023	1.9	Analyze and review liquidation analysis model ahead of internal discussion.
Colangelo, Samuel	1/16/2023	0.4	Call with C. Dailey (A&M) to discuss Best Interest Test and orderly wind down analysis.
Dailey, Chuck	1/16/2023	0.5	Call with C. Brantley and A. Ciriello (A&M) to discuss institutional and DeFi loan borrowings
Dailey, Chuck	1/16/2023	1.7	Update retail loans assumptions and recoveries within the wind down analysis
Dailey, Chuck	1/16/2023	0.4	Call with S. Colangelo (A&M) to discuss Best Interest Test and orderly wind down analysis.
Dailey, Chuck	1/16/2023	2.8	Update wind down analysis presentation to include footnotes about specific recovery and assumptions related to custody and convenience claims
Dailey, Chuck	1/16/2023	2.7	Update wind down analysis to refine asset recovery assumptions
Dailey, Chuck	1/16/2023	1.3	Call with S. Schreiber and C. Brantley (A&M) re: wind down analysis assumptions
Schreiber, Sam	1/16/2023	1.3	Call with C. Dailey and C. Brantley (A&M) re: wind down analysis assumptions.
Schreiber, Sam	1/16/2023	1.7	Prepare open issues list related to orderly winddown analysis.
Brantley, Chase	1/17/2023	1.0	Call with S. Schreiber and C. Dailey (A&M) to review wind down analysis
Brantley, Chase	1/17/2023	0.5	Participate in call with S. Calvert (A&M) to review revised mining operating model.
Brantley, Chase	1/17/2023	1.5	Call with A. Frenkel, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review
Calvert, Sam	1/17/2023	0.8	Update of mining three statement financial model using a rig level build re: incorporation of comments from C. Brantley (A&M).
Calvert, Sam	1/17/2023	0.6	Update of mining three statement financial model using a rig level build.
Calvert, Sam	1/17/2023	0.5	Participate in call with C. Brantley (A&M) to review revised mining operating model.
Calvert, Sam	1/17/2023	0.5	Update of mining three statement financial model using a rig level build re: creation of assumptions build.
Calvert, Sam	1/17/2023	1.4	Update of mining three statement financial model using a rig level build re: update to income statement template.

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Calvert, Sam	1/17/2023	0.4	Update of mining three statement financial model using a rig level build re: update uptime assumptions.
Calvert, Sam	1/17/2023	0.9	Update of mining three statement financial model using a rig level build re: adjusting latest rig footprint.
Campagna, Robert	1/17/2023	0.5	Call with C. Ferraro, A. Seetharaman, and K. Tang (Celsius) related to status of auditor search.
Colangelo, Samuel	1/17/2023	0.8	Update liquidation analysis presentation to reflect latest model outputs.
Dailey, Chuck	1/17/2023	2.3	Update wind down analysis slides for latest analysis
Dailey, Chuck	1/17/2023	2.3	Update assumptions throughout the liquidation analysis to align with wind down analysis
Dailey, Chuck	1/17/2023	1.2	Update wind down analysis presentation for updates following internal A&M discussion
Dailey, Chuck	1/17/2023	2.5	Update wind down analysis presentation to include footnotes about specific recovery and assumptions related to general unsecured claims
Dailey, Chuck	1/17/2023	1.0	Call with S. Schreiber and C. Brantley (A&M) to review wind down analysis
Frenkel, Adam	1/17/2023	1.5	Call with C. Brantley, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review
Frenkel, Adam	1/17/2023	1.2	Preparation for call on outstanding disclosure statement items
Lucas, Emmet	1/17/2023	1.9	Reconcile driver assumptions in business plan to source data to determine updates required.
Lucas, Emmet	1/17/2023	1.5	Call with C. Brantley, S. Schreiber, A. Frenkel (A&M) re: business plan review.
Lucas, Emmet	1/17/2023	1.3	Review business presentation materials to reconcile previous assumptions to go forward NewCo plan.
Schreiber, Sam	1/17/2023	1.5	Call with C. Brantley, E. Lucas, A. Frenkel (A&M) re: business plan review.
Schreiber, Sam	1/17/2023	1.0	Call with C. Dailey and C. Brantley (A&M) to review wind down analysis.
Brantley, Chase	1/18/2023	0.6	Call with S. Calvert (A&M) re: updates to a mining financial model.
Brantley, Chase	1/18/2023	1.0	Call with R. Campagna, S. Schreiber and C. Dailey (A&M) to discuss projections supporting the disclosure statement
Brantley, Chase	1/18/2023	0.3	Participate in call with R. Campagna, E. Lucas, A. Frenkel and C. Dailey (A&M), K&E and Centerview to discuss next steps on the disclosure statement.
Calvert, Sam	1/18/2023	1.1	Update of mining three statement financial model using a rig level build re: operating expenses build.
Calvert, Sam	1/18/2023	0.6	Call with C. Brantley (A&M) re: updates to a mining financial model.
Campagna, Robert	1/18/2023	1.0	Call with C. Dailey, S. Schreiber and C. Brantley (A&M) to discuss projections supporting the disclosure statement

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Campagna, Robert	1/18/2023	0.6	Preparation of document / tracker for accounting firm outreach.
Campagna, Robert	1/18/2023	0.3	Call with Centerview, K&E and C. Brantley, E. Lucas, C. Dailey and A. Frenkel (A&M) to discuss disclosure Statement preparation status
Dailey, Chuck	1/18/2023	1.3	Update wind down analysis presentation for updates following internal A&M discussion re: latest custody motions
Dailey, Chuck	1/18/2023	0.8	Update open items and discussion topics list for wind down analysis
Dailey, Chuck	1/18/2023	0.9	Calculate potential custody payment based on latest freeze file
Dailey, Chuck	1/18/2023	1.0	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) to discuss projections supporting the disclosure statement
Dailey, Chuck	1/18/2023	0.3	Call with Centerview, K&E and C. Brantley, E. Lucas, A. Frenkel and R. Campagna (A&M) to discuss disclosure Statement preparation status
Frenkel, Adam	1/18/2023	0.3	Call with Centerview, K&E and C. Brantley, E. Lucas, C. Dailey and R. Campagna (A&M) to discuss disclosure Statement preparation status
Lucas, Emmet	1/18/2023	0.3	Call with C. Brantley, C. Dailey, A. Frenkel, and R. Campagna (both A&M), K&E, Centerview to discuss disclosure statement updates.
Lucas, Emmet	1/18/2023	0.4	Provide responses to C. Dailey (A&M) for items related to GK8 to assist in liquidation analysis.
Schreiber, Sam	1/18/2023	1.0	Call with R. Campagna, C. Dailey and C. Brantley (A&M) to discuss projections supporting the disclosure statement
Brantley, Chase	1/19/2023	0.7	Participate in call with E. Lucas (A&M) and S. Hart, V. Vesnaver (Celsius) to review NewCo model.
Brantley, Chase	1/19/2023	0.4	Call with S. Calvert (A&M) re: energy resale income forecasting in mining model.
Brantley, Chase	1/19/2023	0.5	Call with S. Calvert (A&M) re: rig deployment schedule and updates to the mining model.
Calvert, Sam	1/19/2023	2.5	Updating mining model re: fixed assets, depreciation and capital expenditures builds.
Calvert, Sam	1/19/2023	2.1	Updating mining model re: development of in-transit schedule and freight expense builds.
Calvert, Sam	1/19/2023	1.4	Updating mining model to account for latest delivery timetable and changes to overall model structure.
Calvert, Sam	1/19/2023	0.9	Updating mining model re: Hardin site buildout.
Calvert, Sam	1/19/2023	0.6	Updates to mining model per latest feedback from Celsius.
Calvert, Sam	1/19/2023	0.5	Call with C. Brantley (A&M) re: rig deployment schedule and updates to the mining model.
Calvert, Sam	1/19/2023	0.4	Call with C. Brantley (A&M) re: energy resale income forecasting in mining model.
Campagna, Robert	1/19/2023	0.6	Call with D. Barse (special committee) to discuss POR requirements.

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Professional	Date	Hours	Activity
Dailey, Chuck	1/19/2023	2.9	Update liquidation analysis model for latest assumptions related to retail loan set off
Lucas, Emmet	1/19/2023	1.1	Call with C. Brantley (A&M), S. Hart, V. Vesnaver (both CEL) to discuss NewCo business plan.
Lucas, Emmet	1/19/2023	0.7	Reconcile comments provided by S. Hart (CEL) to A&M working version of NewCo business plan.
Schreiber, Sam	1/19/2023	1.6	Update open items list related to orderly wind down scenarios.
Brantley, Chase	1/20/2023	0.7	Call with C. Ferraro, J. Fan (both Celsius), S. Calvert and S. Schreiber (both A&M) re: mining plan of reorg model updates.
Brantley, Chase	1/20/2023	1.0	Participate in call with R. Campagna (A&M), K&E, Centerview and potential bidder to review mining proposal.
Calvert, Sam	1/20/2023	0.7	Call with C. Ferraro, J. Fan (both Celsius), C. Brantley and S. Schreiber (both A&M) re: mining plan of reorg model updates.
Campagna, Robert	1/20/2023	1.0	Attend presentation from bidder on mining business related to strategy with K&E, Centerview, C. Brantley (A&M).
Campagna, Robert	1/20/2023	0.6	Call with potential audit firm related to opportunity at Celsius
Dailey, Chuck	1/20/2023	1.4	Update liquidation analysis model for latest assumptions related to intercompany claims
Schreiber, Sam	1/20/2023	0.7	Call with C. Ferraro, J. Fan (both Celsius), C. Brantley and S. Calvert (both A&M) re: mining plan of reorg model updates.
Calvert, Sam	1/21/2023	0.9	Updating mining model for latest financials.
Dailey, Chuck	1/21/2023	2.1	Update liquidation analysis presentation deck for overview slides
Brantley, Chase	1/23/2023	0.3	Call with S. Schreiber, C. Dailey (A&M) to discuss classes of claims in wind down analysis
Brantley, Chase	1/23/2023	0.9	Review latest counter proposal from potential bidder.
Brantley, Chase	1/23/2023	1.2	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and A. Frenkel, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review
Calvert, Sam	1/23/2023	0.3	Refresh of mining model balance sheet.
Campagna, Robert	1/23/2023	0.6	Call with potential valuation firm to gauge interest / ability to assist w/r/t Celsius.
Campagna, Robert	1/23/2023	0.4	Call with C. Ferraro (CEL), J. Norman (K&E), and S. Schreiber (A&M) to discuss audit workstreams and potential firms.
Campagna, Robert	1/23/2023	1.4	Outreach to potential audit and valuation firms.
Dailey, Chuck	1/23/2023	2.9	Update liquidation analysis presentation deck for latest analysis
Dailey, Chuck	1/23/2023	2.8	Update liquidation analysis model for latest assumptions on crypto asset recoveries

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Dailey, Chuck	1/23/2023	0.5	Update wind down analysis presentation for internal review comments
Dailey, Chuck	1/23/2023	0.3	Call with S. Schreiber, C. Brantley (A&M) to discuss classes of claims in wind down analysis
Dailey, Chuck	1/23/2023	2.3	Update wind down model for claims classes reflected in latest term sheet
Frenkel, Adam	1/23/2023	1.2	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review
Lucas, Emmet	1/23/2023	1.2	Update cash flow components impacting recovery analysis in NewCo business plan per January 19th distribution version.
Lucas, Emmet	1/23/2023	1.8	Update operating assumptions in NewCo business plan for inputs discussed on business plan review call.
Lucas, Emmet	1/23/2023	1.2	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, S. Schreiber, A. Frenkel (A&M) re: business plan review.
Schreiber, Sam	1/23/2023	0.3	Call with C. Brantley, C. Dailey (A&M) to discuss classes of claims in wind down analysis.
Schreiber, Sam	1/23/2023	0.4	Call with C. Ferraro (CEL), J. Norman (K&E), and R. Campagna (A&M) to discuss audit workstreams and potential firms
Schreiber, Sam	1/23/2023	0.2	Call with A. Sexton (K&E) to discuss status of accounting firm engagement.
Schreiber, Sam	1/23/2023	1.2	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, E. Lucas, A. Frenkel (A&M) re: business plan review
Brantley, Chase	1/24/2023	1.0	Call with S. Schreiber, C. Dailey (A&M) to discuss assumptions and inputs to the liquidation analysis
Brantley, Chase	1/24/2023	0.5	Call with S. Schreiber (A&M), C. Dailey (A&M), C. Koenig (K&E), A. Golic (K&E), and E. Jones (K&E) to discuss wind down analysis assumptions
Calvert, Sam	1/24/2023	2.2	Updates to mining model re: creation of balance sheet and cash flow.
Calvert, Sam	1/24/2023	2.1	Updates to mining model re: energy resale schedule.
Campagna, Robert	1/24/2023	0.6	Interface with auditor candidates in connection with emergence.
Dailey, Chuck	1/24/2023	2.8	Build out liquidation analysis model tables for use in presentation
Dailey, Chuck	1/24/2023	0.5	Call with S. Schreiber (A&M), C. Brantley (A&M), C. Koenig (K&E), A. Golic (K&E), and E. Jones (K&E) to discuss wind down analysis assumptions
Dailey, Chuck	1/24/2023	0.4	Correspondence with various A&M team members to follow-up on supporting items for the liquidation analysis
Dailey, Chuck	1/24/2023	0.8	Update liquidation analysis model for assumptions following discussion with A&M team
Dailey, Chuck	1/24/2023	0.9	Update wind down analysis presentation deck to share with K&E prior to discussion

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Dailey, Chuck	1/24/2023	1.0	Call with C. Brantley, S. Schreiber (A&M) to discuss assumptions and inputs to the liquidation analysis
Dailey, Chuck	1/24/2023	2.7	Update liquidation model functionality
Dailey, Chuck	1/24/2023	0.6	Draft wind down analysis open items list for K&E
Frenkel, Adam	1/24/2023	1.4	Working session with E. Lucas (A&M) to transition business plan, integrate comments from company
Lucas, Emmet	1/24/2023	2.4	Update product summary tab in NewCo business plan to account for new components provided by S. Hart (CEL).
Lucas, Emmet	1/24/2023	1.4	Working session with A. Frenkel (A&M) to transition business plan, integrate comments from company.
Schreiber, Sam	1/24/2023	1.0	Call with C. Brantley, C. Dailey (A&M) to discuss assumptions and inputs to the liquidation analysis.
Schreiber, Sam	1/24/2023	1.2	Review list of open items related to the orderly wind down analysis.
Schreiber, Sam	1/24/2023	0.5	Call with C. Dailey (A&M), C. Brantley (A&M), C. Koenig (K&E), A. Golic (K&E), and E. Jones (K&E) to discuss wind down analysis assumptions.
Schreiber, Sam	1/24/2023	1.3	Review updated orderly wind down presentation.
Brantley, Chase	1/25/2023	0.4	Correspond with the Company re: wind down analysis and next steps.
Brantley, Chase	1/25/2023	1.0	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and A. Frenkel, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review
Calvert, Sam	1/25/2023	1.4	Updates to mining model re: energy resale build out related to additional third party sites.
Campagna, Robert	1/25/2023	0.9	Call with KPMG and S. Schreiber (A&M) to discuss potential emergence accounting workstreams
Dailey, Chuck	1/25/2023	1.9	Analyze intercompany analysis provided by A. Ciriello (A&M) for use in the liquidation analysis
Dailey, Chuck	1/25/2023	2.8	Update intercompany claims matrix in the liquidation analysis for petition date claims
Dailey, Chuck	1/25/2023	2.8	Update liquidation analysis presentation for asset supporting slides
Dailey, Chuck	1/25/2023	0.9	Update Institutional loan recovery and claims assumption in the liquidation analysis
Dailey, Chuck	1/25/2023	0.8	Update retail loan recovery and claims assumption in the liquidation analysis
Dailey, Chuck	1/25/2023	1.8	Update liquidation analysis presentation for claims supporting slides
Frenkel, Adam	1/25/2023	0.4	Follow up discussion with E. Lucas (A&M) to transition business plan, integrate comments from company.
Frenkel, Adam	1/25/2023	1.0	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review

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Professional	Date	Hours	Activity
Frenkel, Adam	1/25/2023	2.2	Working session with E. Lucas (A&M) to further integrate comments into business plan outputs
Lucas, Emmet	1/25/2023	1.9	Build in dynamic toggles in NewCo business plan to toggle between potential bidder, NewCo business assumptions.
Lucas, Emmet	1/25/2023	1.6	Create updated AUM calculations off company inputs to use in updated NewCo business plan.
Lucas, Emmet	1/25/2023	0.4	Follow up discussion with A. Frenkel (A&M) to transition business plan, integrate comments from company.
Lucas, Emmet	1/25/2023	0.8	Updated assets in recovery analysis in NewCo business plan to updated figures from freeze reports.
Lucas, Emmet	1/25/2023	1.0	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, S. Schreiber, A. Frenkel (A&M) re: business plan review.
Lucas, Emmet	1/25/2023	1.1	Update liabilities in recovery analysis in NewCo business plan to reflect petition date balances.
Lucas, Emmet	1/25/2023	2.2	Working session with A. Frenkel (A&M) to further integrate comments into business plan outputs.
Schreiber, Sam	1/25/2023	2.1	Review orderly wind down model.
Schreiber, Sam	1/25/2023	0.9	Call with KPMG and R. Campagna (A&M) to discuss potential emergence accounting workstreams.
Schreiber, Sam	1/25/2023	1.4	Review draft counterproposal to potential bidder.
Schreiber, Sam	1/25/2023	1.0	Call with O. Blonstein, V. Vesnaver, S. Hart (Celsius) and C. Brantley, S. Schreiber, E. Lucas, A. Frenkel (A&M) re: business plan review.
Calvert, Sam	1/26/2023	0.9	Updates to mining model re: development of asset disposition considerations.
Campagna, Robert	1/26/2023	1.3	Prepare data requested by potential audit firms related to conflicts / client acceptance process.
Campagna, Robert	1/26/2023	0.9	Engagement / discussion with potential asset valuation firm.
Dailey, Chuck	1/26/2023	0.3	Correspondence with C&M team regarding petition date intercompany matrix
Dailey, Chuck	1/26/2023	0.3	Call with S. Schreiber (A&M) to discuss liquidation analysis presentation
Dailey, Chuck	1/26/2023	2.3	Update liquidation analysis presentation for intercompany matrix slides
Lucas, Emmet	1/26/2023	2.7	Update model mechanics in NewCo business plan to reflect updated assumptions in the product analyses.
Lucas, Emmet	1/26/2023	1.6	Update model mechanics in NewCo business plan to incorporate refined product outputs based on simplified structure.
Lucas, Emmet	1/26/2023	1.3	Update recovery rate analysis in NewCo business plan per additional inputs from company.
Schreiber, Sam	1/26/2023	0.3	Call with C. Dailey (A&M) to discuss liquidation analysis presentation.

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Professional	Date	Hours	Activity
Schreiber, Sam	1/26/2023	1.5	Provide comments on draft liquidation presentation.
Schreiber, Sam	1/26/2023	1.3	Analyze borrow customer data relative to proposal.
Schreiber, Sam	1/26/2023	0.8	Analyze treatment of intercompany claims within draft liquidation model.
Schreiber, Sam	1/26/2023	0.7	Analyze proposal related to borrow business.
Schreiber, Sam	1/26/2023	0.8	Review entity-level draft liquidation recovery results.
Brantley, Chase	1/27/2023	0.6	Call with R. Campagna, S. Schreiber, C. Dailey (A&M) to discuss draft liquidation analysis.
Brantley, Chase	1/27/2023	1.2	Analyze latest draft of liquidation analysis deck ahead of meeting with team.
Brantley, Chase	1/27/2023	0.3	Call with R. Campagna, S. Schreiber, C. Dailey (A&M) and K&E to discuss open items related to the wind down analysis.
Campagna, Robert	1/27/2023	0.3	Call with S. Schreiber, C. Brantley, C. Dailey (A&M) and K&E to discuss open items related to the wind down analysis
Campagna, Robert	1/27/2023	0.6	Call with S. Schreiber, C. Brantley, C. Dailey (A&M) to discuss draft liquidation analysis.
Campagna, Robert	1/27/2023	1.2	Analysis of balance sheet by asset class in connection with 1940 act requirements.
Campagna, Robert	1/27/2023	0.9	Call with potential audit firm to discuss situation, need and background info.
Campagna, Robert	1/27/2023	0.8	Develop workplan for ongoing loan analysis requested by K&E in connection with plan discussions.
Campagna, Robert	1/27/2023	0.6	Call with K&E, Centerview, and S. Schreiber, C. Dailey (A&M) to discuss potential plan treatments of borrow accounts.
Dailey, Chuck	1/27/2023	0.5	Call with K&E, Centerview, and R. Campagna, S. Schreiber (A&M) to discuss potential plan treatments of borrow accounts
Dailey, Chuck	1/27/2023	0.4	Update liquidation analysis presentation for wind down section
Dailey, Chuck	1/27/2023	0.3	Call with R. Campagna, C. Brantley, S. Schreiber (A&M) and K&E to discuss open items related to the wind down analysis
Dailey, Chuck	1/27/2023	0.3	Review K&E responses to discussion topics related to the wind down analysis
Dailey, Chuck	1/27/2023	0.6	Update liquidation model functionality for wind down costs
Dailey, Chuck	1/27/2023	0.6	Call with R. Campagna, C. Brantley, S. Schreiber (A&M) to discuss draft liquidation analysis
Dailey, Chuck	1/27/2023	0.7	Update intercompany matrix slides in the liquidation analysis presentation
Frenkel, Adam	1/27/2023	0.7	Participate in call with E. Lucas (A&M), K. Tang, I. Israel, S. Hart (all CEL) to discuss NewCo business plan.

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Professional	Date	Hours	Activity
Lucas, Emmet	1/27/2023	1.3	Additional updates to potential bidder toggles in business plan model following working session with company.
Lucas, Emmet	1/27/2023	2.1	Refine product summary tab in NewCo business plan based on working session with company.
Lucas, Emmet	1/27/2023	1.2	Update recovery rate analysis in NewCo business plan per information provided by I. Israel (CEL).
Lucas, Emmet	1/27/2023	0.7	Participate in call with A. Frenkel (A&M), K. Tang, I. Israel, S. Hart (all CEL) to discuss NewCo business plan.
Schreiber, Sam	1/27/2023	1.8	Prepare balance sheet analysis to support discussion of emergence structure.
Schreiber, Sam	1/27/2023	0.6	Call with K&E, Centerview, and R. Campagna, C. Dailey (A&M) to discuss potential plan treatments of borrow accounts.
Schreiber, Sam	1/27/2023	0.3	Call with R. Campagna, C. Brantley, C. Dailey (A&M) and K&E to discuss open items related to the wind down analysis.
Schreiber, Sam	1/27/2023	0.3	Draft email to K&E re: status of NDAs with potential audit and valuation firms
Schreiber, Sam	1/27/2023	1.3	Provide feedback on draft liquidation analysis presentation.
Schreiber, Sam	1/27/2023	0.6	Call with R. Campagna, C. Brantley, C. Dailey (A&M) to discuss draft liquidation analysis.
Campagna, Robert	1/28/2023	0.6	Review and comment on draft of NAV balance sheet for 1940 act analysis.
Ciriello, Andrew	1/28/2023	0.5	Review and comment on NAV illustration for 40 Act analysis
Schreiber, Sam	1/28/2023	1.4	Continue development of balance sheet analysis to support plan discussions.
Schreiber, Sam	1/28/2023	0.6	Review analysis of assets on the balance sheet.
Campagna, Robert	1/29/2023	0.3	Draft email to special committee related to 1940 act analysis.
Schreiber, Sam	1/29/2023	0.9	Incorporate comments into balance sheet analysis.
Brantley, Chase	1/30/2023	0.5	Call with R. Campagna, S. Schreiber and C. Dailey (A&M) and C. Ferraro, K. Tang and S. Maglic (Celsius) to discuss wind down analysis assumptions
Brantley, Chase	1/30/2023	0.3	Summarize and share next steps for wind down analysis with the Company.
Brantley, Chase	1/30/2023	0.2	Correspond with the Company and team re: platform business plan updates.
Calvert, Sam	1/30/2023	2.8	Updates to mining model re: sales and use taxes build.
Campagna, Robert	1/30/2023	0.6	Call with Celsius team and J. Norman (K&E) and S. Schreiber (A&M) to discuss the NAV analysis.
Campagna, Robert	1/30/2023	1.3	Loan data analysis related to potential class treatment.

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Campagna, Robert	1/30/2023	0.5	Call with C. Dailey, S. Schreiber and C. Brantley (A&M) and C. Ferraro, K. Tang and S. Maglic (Celsius) to discuss wind down analysis assumptions
Campagna, Robert	1/30/2023	0.9	Follow up with potential auditors related to case status and NDA process.
Dailey, Chuck	1/30/2023	2.7	Update wind down analysis for 1/13 freeze balances
Dailey, Chuck	1/30/2023	0.5	Call with R. Campagna, S. Schreiber and C. Brantley (A&M) and C. Ferraro, K. Tang and S. Maglic (Celsius) to discuss wind down analysis assumptions
Schreiber, Sam	1/30/2023	1.1	Continue developing borrow loan collateral analysis.
Schreiber, Sam	1/30/2023	0.5	Call with R. Campagna, C. Dailey, and C. Brantley (A&M) and C. Ferraro, K. Tang and S. Maglic (Celsius) to discuss wind down analysis assumptions.
Schreiber, Sam	1/30/2023	0.6	Call with Celsius team and J. Norman (K&E) and R. Campagna (A&M) to discuss the NAV analysis.
Schreiber, Sam	1/30/2023	0.7	Provide comments on updated borrow analysis.
Schreiber, Sam	1/30/2023	0.7	Prepare updated NAV analysis based on feedback from team.
Schreiber, Sam	1/30/2023	0.9	Review counter-proposal to potential plan term sheet.
Schreiber, Sam	1/30/2023	1.4	Develop analysis of borrow loan collateral and potential creditor recoveries.
Brantley, Chase	1/31/2023	0.4	Summarize and share with team open items and next steps for updating the wind down analysis.
Brantley, Chase	1/31/2023	1.0	Call with S. Schreiber and C. Dailey (A&M) and members of the Celsius team to introduce the wind down analysis and discuss open item
Brantley, Chase	1/31/2023	0.6	Correspond with K&E and team re: plan proposal materials to prepare ahead of meeting with the UCC advisors.
Brantley, Chase	1/31/2023	0.6	Review and provide comments to team re: next steps outline for wind down analysis.
Brantley, Chase	1/31/2023	0.8	Participate in call with S. Calvert (A&M) re: mining model progress to date and next steps
Calvert, Sam	1/31/2023	2.4	Editing mining financial model per edits received internally.
Calvert, Sam	1/31/2023	0.8	Call with C. Brantley (A&M) re: mining model progress to date and next steps.
Campagna, Robert	1/31/2023	0.5	Discussion with potential audit firm related to opening balance sheet.
Campagna, Robert	1/31/2023	0.6	Review / revise deck for SC related to status of sale process and POR process.
Campagna, Robert	1/31/2023	0.7	Review of loan data for insiders and CEL collateral.

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Professional	Date	Hours	Activity
Campagna, Robert	1/31/2023	0.6	Call with SGI related to potential asset valuation work.
Dailey, Chuck	1/31/2023	0.4	Update Institutional loans within the wind down analysis for latest coin prices
Dailey, Chuck	1/31/2023	0.9	Update open items lists for the wind down analysis for updates from K&E and Celsius teams
Dailey, Chuck	1/31/2023	2.9	Update wind down analysis presentation deck for latest analysis
Dailey, Chuck	1/31/2023	1.3	Analyze historical transactions between Celsius and other certain counterparties
Dailey, Chuck	1/31/2023	1.0	Call with S. Schreiber and C. Brantley (A&M) and members of the Celsius team to introduce the wind down analysis and discuss open items
Dailey, Chuck	1/31/2023	1.3	Update retail loans within the wind down analysis for latest coin prices
Dailey, Chuck	1/31/2023	1.1	Review team notes on open items and provide commentary from discussion
Lucas, Emmet	1/31/2023	2.8	Reformat product summary outputs in NewCo business plan for cleaner schedules, reconciliations to supporting data.
Lucas, Emmet	1/31/2023	1.8	Review recovery calculations in NewCo business plan for sensitivity analysis under various recovery time periods.
Schreiber, Sam	1/31/2023	0.3	Call with B. Beasley (CVP) to discuss potential transaction structure.
Schreiber, Sam	1/31/2023	1.2	Review updated draft of orderly wind down presentation
Schreiber, Sam	1/31/2023	1.0	Call with C. Dailey and C. Brantley (A&M) and members of the Celsius team to introduce the wind down analysis and discuss open items.
Subtotal		388.2	

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Professional	Date	Hours	Activity
Allison, Roger	1/3/2023	1.8	Analyze SOFA data received from GK8 re: completeness of data
Kinealy, Paul	1/3/2023	0.8	Analyze supplemental data for inclusion in the GK8 SOFAs.
Kinealy, Paul	1/3/2023	0.2	Revise open issues list and data tracker for GK8.
Pogorzelski, Jon	1/3/2023	1.1	Set up trackers for GK8 statement and schedule process
Pogorzelski, Jon	1/3/2023	0.4	Analyze inventories of GK8 entities to help prepare the statements and schedules
Pogorzelski, Jon	1/3/2023	1.4	Evaluate other businesses that the debtors of GK8 had an interest in to disclose for the statement of financial affairs

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Professional	Date	Hours	Activity
Pogorzelski, Jon	1/3/2023	1.3	Analyze disclosures not applicable to GK8 entities for schedule of assets
Pogorzelski, Jon	1/3/2023	0.9	Identify disclosures not applicable to GK8 related entities for the schedule of liabilities
Pogorzelski, Jon	1/3/2023	0.7	Identify previous addresses of GK8 to prepare the SOFA
Wadzita, Brent	1/3/2023	1.1	Participate in working session with D. Tappen, C. Nolan (Both CEL) to analyze DeFi coin transactions.
Wadzita, Brent	1/3/2023	2.7	Investigate blockchain explores to further evaluate unmapped fireblocks transaction.
Wadzita, Brent	1/3/2023	2.9	Prepare working file incorporating company comments and progress to date re: amendment to Statement 3.
Allison, Roger	1/4/2023	0.5	Call with GK8 (N. Schleifer) and A&M (P. Kinealy, R. Allison, J. Pogorzelski) re: updates on data requests for statements and schedules of GK8
Allison, Roger	1/4/2023	2.9	Analyze documents from the GK8 data room for data needed to be disclosed in the SOFAs and schedules
Allison, Roger	1/4/2023	0.3	Internal Call with A&M (R. Allison, J. Pogorzelski) re: preparation of statement of financial affairs related to GK8 gross revenues
Allison, Roger	1/4/2023	2.1	Analyze GK8 balance sheet and income statement re: SOFA and schedules question mapping
Bixler, Holden	1/4/2023	0.4	Review correspondence from A&M team and R. Deutsch (CEL) re: update on fireblocks review.
Kinealy, Paul	1/4/2023	1.6	Analyze updated balance sheet and related data for inclusion in the GK8 schedules.
Kinealy, Paul	1/4/2023	0.5	Call with N. Schleifer (GK8) and R. Allison, J. Pogorzelski (A&M) re: updates on data requests for statements and schedules of GK8.
Kinealy, Paul	1/4/2023	0.4	Analyze supplemental fireblocks data for potential SOFA 3 amendment.
Pogorzelski, Jon	1/4/2023	0.5	Call with GK8 (N. Schleifer) and A&M (P. Kinealy, R. Allison, J. Pogorzelski) re: Updates on data requests for statements and schedules of GK8
Pogorzelski, Jon	1/4/2023	0.3	Internal Call with A&M (R. Allison, J. Pogorzelski) re: preparation of statement of financial affairs related to GK8 gross revenues
Pogorzelski, Jon	1/4/2023	1.4	Identify disclosures not applicable to GK8 related entities for the schedule of assets
Pogorzelski, Jon	1/4/2023	0.8	Analyze disclosures for the statement and schedules which are not applicable to the GK8 debtors
Pogorzelski, Jon	1/4/2023	1.1	Prepare analysis of off premise storage accounts of GK8 to complete the SOFA
Pogorzelski, Jon	1/4/2023	1.1	Prepare analysis of gross revenues from GK8 related entities for related disclosures in the statement of financial affairs
Pogorzelski, Jon	1/4/2023	0.8	Identify record keepers of the books and financial statements for the SOFA
Pogorzelski, Jon	1/4/2023	0.9	Evaluate inventories of GK8 entities for the statements and schedules

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Pogorzelski, Jon	1/4/2023	1.1	Analyze of other businesses that the debtors of GK8 had an interest in to complete required disclosures related to the statement of financial affairs
Pogorzelski, Jon	1/4/2023	0.9	Analyze record keepers of the books and financial statements for the statement of financial affairs
Pogorzelski, Jon	1/4/2023	1.4	Identify investments and other related assets of GK8 for the schedule of assets
Wadzita, Brent	1/4/2023	2.2	Review non-retail defi transactional tagging work provided by company and follow up as needed.
Wadzita, Brent	1/4/2023	0.4	Meeting with D. Tappen, C. Nolan (Both CEL) to discuss amendment status, high priority items, and next steps.
Wadzita, Brent	1/4/2023	2.4	Internal working session to review coin data reports and snowflake data set on blockchain for completeness.
Allison, Roger	1/5/2023	0.8	Draft listing of updates to be made to the SOFAs
Allison, Roger	1/5/2023	0.8	Analyze new SOFA data received from the GK8 finance team re: completeness of data
Allison, Roger	1/5/2023	1.4	Analyze GK8 payroll data listed on the statement of financial affairs to the source file re: completeness and accuracy
Allison, Roger	1/5/2023	2.3	Analyze preliminary drafts of GK8 Statements and schedules re: accuracy and presentation
Bixler, Holden	1/5/2023	0.2	Review further correspondence re: fireblocks review update.
Ciriello, Andrew	1/5/2023	0.3	Collect and distribute historical balance sheets to support preparation of GK8 statements and schedules
Kinealy, Paul	1/5/2023	0.3	Review GK8 workplan and data tracker.
Kinealy, Paul	1/5/2023	1.8	Analyze additional asset and liability data for potential inclusion in the GK8 schedules.
Pogorzelski, Jon	1/5/2023	0.9	Analyze GK8 licenses to complete required disclosures related to the schedule of assets and liabilities
Pogorzelski, Jon	1/5/2023	0.7	Analyze real estate of GK8 to prepare the statements and schedules
Pogorzelski, Jon	1/5/2023	0.4	Prepare analysis of prepayments made by GK8 to complete required disclosures related to the schedule of assets and liabilities
Pogorzelski, Jon	1/5/2023	0.8	Verify cash and cash equivalents of GK8 for the schedule of assets
Pogorzelski, Jon	1/5/2023	0.9	Analyze balance sheet information debtors of GK8 had an interest in to fulfill disclosures of the statement of financial affairs
Pogorzelski, Jon	1/5/2023	1.1	Prepare analysis of GK8 copyrights to prepare the schedules
Pogorzelski, Jon	1/5/2023	1.1	Analyze drafts of schedule of assets of GK8 entities
Pogorzelski, Jon	1/5/2023	1.2	Analyze drafts of statement of financial affairs of GK8

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Pogorzelski, Jon	1/5/2023	0.7	Identify bank accounts of GK8 to complete required disclosures related to the schedule of assets and liabilities
Pogorzelski, Jon	1/5/2023	1.3	Evaluate accounts receivable for GK8 to disclose for the schedules of assets
Wadzita, Brent	1/5/2023	1.9	Prepare updated working file for group distribution with work to date re: Interco fireblocks coin movements.
Wadzita, Brent	1/5/2023	2.6	Update sofa 90 day transfers model to incorporate newly coin identified transactions.
Allison, Roger	1/6/2023	0.6	Analyze summary of assets re: accuracy and presentation
Allison, Roger	1/6/2023	2.8	Analyze preliminary drafts of the GK8 schedule of assets prior to external distribution re: accuracy and presentation
Allison, Roger	1/6/2023	2.1	Analyze preliminary drafts of the GK8 schedule of liabilities and executory contracts prior to external distribution re: accuracy and presentation
Allison, Roger	1/6/2023	1.1	Perform analysis of updated drafts of SOFAs and schedules prior to distribution for external review
Allison, Roger	1/6/2023	0.6	Draft schedule of updates to be to the schedule of assets prior to sending for external review
Bixler, Holden	1/6/2023	1.9	Review and provide comments to draft GK8 SOFAS and Schedules.
Ciriello, Andrew	1/6/2023	0.3	Review and comment on supplemental SOFA 3 and SOFA 4 data pull requested by UCC
Kinealy, Paul	1/6/2023	0.8	Revise draft global notes for GK8.
Kinealy, Paul	1/6/2023	0.2	Revise issues list and data tracker.
Kinealy, Paul	1/6/2023	0.6	Analyze initial drafts of GK8 sofas and advise team re updates to same.
Kinealy, Paul	1/6/2023	0.7	Analyze initial drafts of GK8 schedules and advise team re updates to same.
Kinealy, Paul	1/6/2023	0.8	Analyze updated disbursement data for GK8 and advise team re incorporation of same.
Kinealy, Paul	1/6/2023	0.3	Review status of GK8 workstreams and status.
Pogorzelski, Jon	1/6/2023	1.1	Prepare analysis of insurance policies of GK8 to prepare the schedules
Pogorzelski, Jon	1/6/2023	1.4	Analyze drafts of statements and schedules of GK8 entities
Pogorzelski, Jon	1/6/2023	1.2	Analyze deposits of GK8 entities to fulfill disclosures of the statements and schedules
Pogorzelski, Jon	1/6/2023	0.6	Identify director and officers controlling GK8 for the statement of financial affairs
Pogorzelski, Jon	1/6/2023	0.9	Verify customer related filed claims to match with scheduled customer claims for future superseded objections

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Professional	Date	Hours	Activity
Wadzita, Brent	1/6/2023	2.8	Update sofa Interco model and review wallet master listing.
Wadzita, Brent	1/6/2023	1.2	Participate in call with D. Tappen, C. Nolan (Both CEL) re: fireblocks and off-fireblocks crypto wallets.
Wadzita, Brent	1/6/2023	2.1	Working session to analyze intercompany fireblocks coin transactions and movements.
Kinealy, Paul	1/7/2023	0.3	Discuss draft review process and workplan with L. Workman (Celsius).
Kinealy, Paul	1/7/2023	0.7	Analyze updated drafts for distribution to C. Ferraro (Celsius).
Kinealy, Paul	1/7/2023	0.4	Review task and open issues list and follow up with schedules team re: same.
Allison, Roger	1/8/2023	0.5	Call with N. Schleifer (GK8), H. Bixler and R. Allison (both A&M) re: SOFAs and schedules open items
Allison, Roger	1/8/2023	0.9	Update the SOFA and schedule balance sheet mapping per notes from N. Schleifer (GK8)
Allison, Roger	1/8/2023	1.4	Revise SOFA and schedules responses re: update notes
Bixler, Holden	1/8/2023	0.5	Call with N. Schleifer (GK8), H. Bixler and R. Allison (both A&M) re: SOFAs and schedules open items
Kinealy, Paul	1/8/2023	1.3	Analyze updated data and responses from N. Schleifer (GK8).
Allison, Roger	1/9/2023	0.4	Analyze D&O documents re: beginning and ending dates of former insiders
Allison, Roger	1/9/2023	0.8	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Balance sheet mapping for schedule of assets and liabilities of GK8
Allison, Roger	1/9/2023	0.6	Update SOFA drafts re: review comments
Allison, Roger	1/9/2023	0.7	Analyze data provided by the GK8 finance team to the balance sheet re: prepaids and deposits
Allison, Roger	1/9/2023	0.9	Draft schedule of updates that need to be made to the SOFA and schedule drafts for distribution to the A&M team
Allison, Roger	1/9/2023	0.4	Call with N. Schleifer (GK8), P. Kinealy, R. Allison and J. Pogorzelski (all A&M) re: preparation of statement of financial affairs
Allison, Roger	1/9/2023	2.4	Analyze external review comments and review source data to provide responses
Kinealy, Paul	1/9/2023	0.3	Analyze potential insider payment details and instruct team re: processing of same.
Kinealy, Paul	1/9/2023	0.4	Call with N. Schleifer (GK8) and R. Allison, J. Pogorzelski (A&M) re: updates on data requests for statements and schedules of GK8.
Pogorzelski, Jon	1/9/2023	1.4	Analyze drafts of statement of financial affairs to ensure accuracy of responses for GK8
Pogorzelski, Jon	1/9/2023	0.4	Analyze pension and retirement funds of GK8 to prepare the SOFA

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Pogorzelski, Jon	1/9/2023	0.9	Analyze drafts of schedule of assets of GK8 entities to verify accuracy and completeness of responses
Pogorzelski, Jon	1/9/2023	1.1	Reconcile prepayments made by GK8 to disclose for the schedules of assets
Pogorzelski, Jon	1/9/2023	1.1	Analyze record keepers of the books and financial statements for the statements and schedules
Pogorzelski, Jon	1/9/2023	1.1	Update responses that are not applicable for the statement of financial affairs of GK8
Pogorzelski, Jon	1/9/2023	1.2	Prepare analysis of patents of GK8 related entities for the statements and schedules
Pogorzelski, Jon	1/9/2023	0.4	Call with N. Schleifer (GK8), P. Kinealy, R. Allison and J. Pogorzelski (all A&M) re: preparation of statement of financial affairs
Pogorzelski, Jon	1/9/2023	0.8	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Balance sheet mapping for schedule of assets and liabilities of GK8
Wadzita, Brent	1/9/2023	1.4	Prepare updated working file for group distribution with work to date re: fireblocks coin transactions.
Allison, Roger	1/10/2023	0.6	Internal discussion with A&M (R. Allison, J. Pogorzelski) re: preparation of schedule of assets related to intellectual property of GK8
Allison, Roger	1/10/2023	1.1	Update SOFA and schedules data tracker re: open items and status changes
Allison, Roger	1/10/2023	1.2	Analyze historical trial balance files for other revenue accounts re: SOFA question 2
Allison, Roger	1/10/2023	0.4	Perform analysis of GK8 directors and officers listing re: variances between files
Allison, Roger	1/10/2023	0.8	Analyze schedule of payments to professionals for completeness re: SOFA question 11
Kinealy, Paul	1/10/2023	0.2	Finalize insiders list with S. Briefel (K&E) for SOFA 4.
Pogorzelski, Jon	1/10/2023	0.4	Process investments of GK8 to complete required disclosures related to the schedule of assets and liabilities
Pogorzelski, Jon	1/10/2023	0.8	Identify payments to bankruptcy professionals to complete required disclosures related to the statement of financial affairs
Pogorzelski, Jon	1/10/2023	0.9	Analyze record keepers of the books and financial statements to complete required disclosures related to the statement of financial affairs
Pogorzelski, Jon	1/10/2023	0.8	Prepare analysis of cash disbursements to bankruptcy professionals for related disclosures in the statement of financial affairs
Pogorzelski, Jon	1/10/2023	1.2	Analyze updated drafts of the GK8 schedule of assets and liabilities
Pogorzelski, Jon	1/10/2023	1.3	Analyze updates to disclosures on the GK8 SOFAs to ensure they are accurately reflected
Pogorzelski, Jon	1/10/2023	0.6	Internal discussion with A&M (R. Allison, J. Pogorzelski) re: preparation of schedule of assets related to intellectual property of GK8

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Pogorzelski, Jon	1/10/2023	1.4	Reconcile cash disbursements to bankruptcy professionals to prepare the statement of financial affairs
Pogorzelski, Jon	1/10/2023	1.4	Analyze cash disbursements related to the bankruptcy process of GK8 to fulfill disclosures of the statement of financial affairs
Pogorzelski, Jon	1/10/2023	1.3	Analyze updates from the company related to disclosures on the statement of financial affairs
Wadzita, Brent	1/10/2023	1.3	Prepare analysis re: 90 day coin transactions for certain parties of interest.
Wadzita, Brent	1/10/2023	1.4	Participate in call with D. Tappen, C. Nolan (Both CEL) re: crypto transaction typing and counterparty mapping.
Allison, Roger	1/11/2023	1.8	Analyze GK8 vested and unpaid employee compensation schedule and agreements re: priority liability listing
Allison, Roger	1/11/2023	1.1	Draft list of SOFA updates and communicate them to J. Pogorzelski (A&M)
Allison, Roger	1/11/2023	1.4	Perform variance analysis of SOFA source data against draft responses
Allison, Roger	1/11/2023	0.4	Internal call with A&M (R. Allison and J. Pogorzelski) re: payments related to insiders of GK8
Allison, Roger	1/11/2023	0.6	Call with N. Schleifer (GK8), R. Allison and J. Pogorzelski (all A&M) re: preparation of schedule of assets
Allison, Roger	1/11/2023	2.6	Analyze updated drafts of the statements of financial affairs re: presentation, accuracy, and completeness
Bixler, Holden	1/11/2023	0.7	Review GK8 insider detail and correspondence with S. Briefel (K&E) re: same.
Bixler, Holden	1/11/2023	0.6	Correspond with S. Briefel (K&E) and team re: scheduling of unvested CEL tokens.
Kinealy, Paul	1/11/2023	0.6	Review updated SOFA and schedule data exports against source to ensure accuracy.
Kinealy, Paul	1/11/2023	0.3	Partial participation in call with N. Schleifer (GK8) and R. Allison, J. Pogorzelski (A&M) re: updates on data requests for statements and schedules of GK8.
Pogorzelski, Jon	1/11/2023	1.1	Analyze cash disbursements to insiders from GK8 entities to fulfill disclosures of the statement of financial affairs
Pogorzelski, Jon	1/11/2023	0.9	Prepare analysis of payroll related to key insiders at GK8 to prepare the SOFA
Pogorzelski, Jon	1/11/2023	0.7	Process payroll related to key insiders at GK8 for the statement of financial affairs
Pogorzelski, Jon	1/11/2023	1.2	Verify transfers to insiders of GK8 entities to disclose for the statement of financial affairs
Pogorzelski, Jon	1/11/2023	1.3	Prepare analysis of cash payments from GK8 leading up to filing to disclose for the statement of financial affairs
Pogorzelski, Jon	1/11/2023	0.6	Call with N. Schleifer (GK8), R. Allison and J. Pogorzelski (all A&M) re: preparation of schedule of assets
Pogorzelski, Jon	1/11/2023	1.1	Process cash payments from GK8 leading up to filing to disclose for the statement of financial affairs

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Pogorzelski, Jon	1/11/2023	0.4	Internal call with A&M (R. Allison and J. Pogorzelski) re: payments related to insiders of GK8
Wadzita, Brent	1/11/2023	2.1	Update intercompany working file to incorporate additional Interco transactions.
Wadzita, Brent	1/11/2023	1.7	Update intercompany fireblocks coin model with newly identified crypto wallets.
Allison, Roger	1/12/2023	1.9	Analyze schedule of executory contracts for completeness and proper presentation
Allison, Roger	1/12/2023	1.1	Internal working session with A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Analysis of statements and schedules for GK8 entities
Allison, Roger	1/12/2023	1.1	Analyze pre-petition invoice payment schedule re: schedule of unsecured liabilities
Allison, Roger	1/12/2023	0.7	Complete analysis re: completeness and presentation of executory contract listing
Allison, Roger	1/12/2023	0.9	Analyze summary of assets re: accuracy
Allison, Roger	1/12/2023	0.8	Analyze company documents for additional transfers to list on SOFA question 13
Bixler, Holden	1/12/2023	2.2	Review GK8 SOFA / Schedule drafts and review files.
Bixler, Holden	1/12/2023	1.1	Internal working session with A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Analysis of statements and schedules for GK8 entities
Kinealy, Paul	1/12/2023	0.3	Review status of workstreams status and remaining open issues list.
Kinealy, Paul	1/12/2023	0.6	Review and revise GK8 global notes.
Kinealy, Paul	1/12/2023	1.1	Internal working session with R. Allison, H. Bixler, J. Pogorzelski (A&M) re: Analysis of statements and schedules for GK8 entities
Pogorzelski, Jon	1/12/2023	1.3	Prepare analysis of cash payments from GK8 leading up to filing to complete the SOFA
Pogorzelski, Jon	1/12/2023	1.1	Internal working session with A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Analysis of statements and schedules for GK8 entities
Pogorzelski, Jon	1/12/2023	1.1	Analyze outstanding items related to statement of financial affairs for GK8 related entities
Pogorzelski, Jon	1/12/2023	1.1	Analyze updates to disclosures on the GK8 statement of financial affairs
Pogorzelski, Jon	1/12/2023	0.9	Analyze pension and retirement funds of GK8 to fulfill disclosures of the statement of financial affairs
Pogorzelski, Jon	1/12/2023	0.4	Prepare summary review files of statement of financial affairs for GK8 entities
Pogorzelski, Jon	1/12/2023	0.6	Prepare summary analysis of schedule of assets for GK8

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Pogorzelski, Jon	1/12/2023	0.8	Analyze updates to GK8 statements and schedules to verify completeness
Pogorzelski, Jon	1/12/2023	1.4	Analyze payroll related to key insiders at GK8 to disclose for the statement of financial affairs
Wadzita, Brent	1/12/2023	1.1	Prepare updated working file for group distribution with work to date re: Interco fireblocks coin transactions.
Wadzita, Brent	1/12/2023	0.9	Analyze sofa Interco model and process wallet master listing.
Wadzita, Brent	1/12/2023	1.1	Participate in call with D. Tappen, C. Nolan, C. Drummond (All CEL) re: crypto transaction typing, individual txs, counterparty mapping.
Wadzita, Brent	1/12/2023	1.8	Working session to analyze intercompany fireblocks coin transactions and movements.
Wadzita, Brent	1/12/2023	1.8	Reconcile and aggregate intercompany coin movements re: new terra Luna wallets.
Wadzita, Brent	1/12/2023	1.9	Review sofa 3 working file and research unidentified transactions on ETH blockchain.
Allison, Roger	1/13/2023	0.9	Continue to update SOFA and schedules data tracker re: open items and status changes
Allison, Roger	1/13/2023	0.6	Internal working session with A&M (R. Allison and J. Pogorzelski) re: payments to bankruptcy professionals related to GK8
Allison, Roger	1/13/2023	0.9	Call with company (C. Ferraro) and A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Review of initial drafts of statements and schedules for GK8 entities
Allison, Roger	1/13/2023	1.1	Analyze SOFA and schedules excel summaries before distributing for external review
Allison, Roger	1/13/2023	1.4	Analyze updated drafts of statements of financial affairs and schedule of assets before distributing for external review
Bixler, Holden	1/13/2023	0.9	Call with company (C. Ferraro) and A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Review of initial drafts of statements and schedules for GK8 entities
Bixler, Holden	1/13/2023	0.8	Review updated GK8 S&S drafts.
Kinealy, Paul	1/13/2023	0.3	Review status of remaining open issues with R. Allison (A&M).
Kinealy, Paul	1/13/2023	0.4	Call with A. Seetharaman (Celsius) re: various balance sheet accounts and subledger detail.
Kinealy, Paul	1/13/2023	0.9	Call with C. Ferraro (Celsius) and R. Allison, H. Bixler, J. Pogorzelski (A&M) re: Review of initial drafts of statements and schedules for GK8 entities
Pogorzelski, Jon	1/13/2023	1.1	Verify updates to statements and schedules of GK8 ensure accurate representation
Pogorzelski, Jon	1/13/2023	0.3	Verify updates to GK8 statement of financial affairs ensure accurate disclosures
Pogorzelski, Jon	1/13/2023	0.8	Verify transfers to insiders of GK8 entities for the SOFA

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Pogorzelski, Jon	1/13/2023	0.6	Internal working session with A&M (R. Allison and J. Pogorzelski) re: payments to bankruptcy professionals related to GK8
Pogorzelski, Jon	1/13/2023	1.4	Evaluate other businesses that the debtors of GK8 had an interest in to prepare the SOFA
Pogorzelski, Jon	1/13/2023	0.9	Call with company (C. Ferraro) and A&M (P. Kinealy, R. Allison, H. Bixler, J. Pogorzelski) re: Review of initial drafts of statements and schedules for GK8 entities
Pogorzelski, Jon	1/13/2023	1.1	Evaluate cash disbursements to insiders from GK8 entities to fulfill disclosures of the statement of financial affairs
Wadzita, Brent	1/13/2023	1.6	Prepare listing of Schedule F and accredited customer data for internal review and analysis.
Wadzita, Brent	1/13/2023	1.8	Update sofa 3 fireblocks coin working file and remove newly identified internal transactions.
Wadzita, Brent	1/13/2023	1.3	Review non-retail institutional lending transaction tagging company exercise and follow up.
Wadzita, Brent	1/13/2023	1.1	Review wallet analysis and follow up with Celsius re: fireblocks wallet list reconciliation.
Kinealy, Paul	1/14/2023	0.9	Review and revise GK8 global notes with updated comments from Celsius and S. Briefel (K&E).
Allison, Roger	1/16/2023	0.9	Analyze schedule of insider payments for variances re: GK8 Ltd. SOFA 4
Allison, Roger	1/16/2023	0.4	Correspond with S. Briefel (K&E) team re: SOFA 11 approach
Allison, Roger	1/16/2023	0.6	Correspond with Celsius finance team re: intercompany transactions
Allison, Roger	1/16/2023	1.4	Update SOFA and schedules drafts re: external review notes
Allison, Roger	1/16/2023	2.2	Analyze drafts of SOFAs and schedules prior to distribution to the GK8 finance team for review re: presentation and accuracy
Allison, Roger	1/16/2023	0.5	Call with N. Schleifer (GK8) and P. Kinealy (A&M) re: updates on data requests for statements and schedules of GK8.
Bixler, Holden	1/16/2023	0.9	Review updated SOFA/Schedule drafts and review files.
Bixler, Holden	1/16/2023	0.8	Review payroll data re: company comments to GK8 SOFA.
Bixler, Holden	1/16/2023	0.6	Correspond and confer with A&M team re: company comments to GK8 SOFA.
Kinealy, Paul	1/16/2023	0.5	Call with N. Schleifer (GK8) and R. Allison (A&M) re: updates on data requests for statements and schedules of GK8.
Kinealy, Paul	1/16/2023	0.3	Analyze updated insider payment presentation for L. Lamesh (GK8).
Kinealy, Paul	1/16/2023	0.8	Analyze updated SOFA datasets and follow up with S. Briefel (K&E) re same.
Kinealy, Paul	1/16/2023	0.8	Analyze updated open AP and disbursement data from N. Schleifer (GK8) and instruct team re: processing of same.

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Pogorzelski, Jon	1/16/2023	1.4	Verify cash payments related to the bankruptcy for entities associated with GK8 to complete required disclosures related to the statement of financial affairs
Pogorzelski, Jon	1/16/2023	1.1	Analyze cash disbursements to bankruptcy professionals to help prepare the statement of financial affairs
Wadzita, Brent	1/16/2023	1.6	Analyze coin movements and transfers between Celsius workspaces and debtor entities to isolate entity to entity movements.
Wadzita, Brent	1/16/2023	1.2	Review sofa 3 working file to exclude internal transactions and update exhibits.
Wadzita, Brent	1/16/2023	1.9	Working session to analyze intercompany fireblocks coin transactions and movement re: Dash blockchain.
Wadzita, Brent	1/16/2023	1.4	Analyze off fireblocks transactions and further investigate undermined valued coins.
Allison, Roger	1/17/2023	0.8	Analyze new data received from the GK8 finance team re: business and non-business revenue
Allison, Roger	1/17/2023	0.6	Internal call with A&M (R. Allison, J. Pogorzelski) re: Analysis of payments to bankruptcy professionals for GK8 filing of statements and schedules
Allison, Roger	1/17/2023	0.9	Analyze comments from S. Briefel (K&E) re: comments to SOFA and schedules drafts
Allison, Roger	1/17/2023	1.2	Incorporate draft updates to the SOFAs and schedules re: external review comments
Allison, Roger	1/17/2023	0.8	Analyze SOFA 11 professional summaries prior to distributing to the various professionals for review
Allison, Roger	1/17/2023	0.7	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Analysis of updates to statements and schedules for GK8 entities
Bixler, Holden	1/17/2023	0.8	Review K&E comments to GK8 S&S drafts.
Bixler, Holden	1/17/2023	0.7	Review draft SOFA 11 riders.
Kinealy, Paul	1/17/2023	0.7	Analyze comments to schedule and sofa drafts from S. Briefel (K&E) and instruct team re: processing of same.
Kinealy, Paul	1/17/2023	0.5	Call with N. Schleifer (GK8) re: updates on data requests for statements and schedules of GK8.
Pogorzelski, Jon	1/17/2023	0.9	Update summary review files of statements and schedules for GK8
Pogorzelski, Jon	1/17/2023	0.2	Internal call with A&M (B. Wadzita, J. Pogorzelski) re: Analysis of payments related to bankruptcy professionals for GK8 statements and schedules filing
Pogorzelski, Jon	1/17/2023	0.6	Internal call with A&M (R. Allison, J. Pogorzelski) re: Analysis of payments to bankruptcy professionals for GK8 filing of statements and schedules
Pogorzelski, Jon	1/17/2023	1.1	Analyze accrued and unpaid pre-petition CEL tokens to GK8 employees for the schedule of liabilities
Pogorzelski, Jon	1/17/2023	1.3	Prepare analysis of liabilities related to open accounts payable of GK8 related entities

Exhibit D

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Pogorzelski, Jon	1/17/2023	0.7	Analyze drafts of schedules to ensure accuracy of disclosures related to GK8
Pogorzelski, Jon	1/17/2023	0.7	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Analysis of updates to statements and schedules for GK8 entities
Pogorzelski, Jon	1/17/2023	1.2	Analyze updates to GK8 schedule of liabilities related to intercompany transfers
Wadzita, Brent	1/17/2023	0.2	Internal call with A&M (B. Wadzita, J. Pogorzelski) re: Analysis of payments related to bankruptcy professionals for GK8 statements and schedules filing.
Allison, Roger	1/18/2023	0.5	Call with A&M (R. Allison, P. Kinealy, J. Pogorzelski) and GK8 (N. Schleifer) re: Review of drafts of statements and schedules for GK8 entities
Allison, Roger	1/18/2023	1.1	Analyze final GK8 open pre-petition AP schedule to identify liabilities to list on Schedule F
Allison, Roger	1/18/2023	0.3	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Review of updates to schedule of liabilities for GK8 entities
Allison, Roger	1/18/2023	1.9	Analyze SOFA and schedules final review presentation in preparation for meeting with C. Ferraro (Celsius) re: presentation and accuracy
Allison, Roger	1/18/2023	0.8	Draft and execute update to SOFA question 11 re: addition of footnote language
Allison, Roger	1/18/2023	0.7	Correspond with N. Schleifer re: SOFA and schedules review questions
Allison, Roger	1/18/2023	0.4	Internal call with A&M (R. Allison, J. Pogorzelski) re: Review of updates to statements of financial affairs for GK8 entities
Bixler, Holden	1/18/2023	0.4	Correspond with A&M team re: GK8 SOFA notes.
Bixler, Holden	1/18/2023	0.5	Internal call with B. Wadzita, P. Kinealy (both A&M) to discuss current status of sofa three and sofa four amendment.
Bixler, Holden	1/18/2023	0.6	Review GK8 S&S comment tracker and correspondence re: same.
Kinealy, Paul	1/18/2023	0.2	Review status of remaining open issues.
Kinealy, Paul	1/18/2023	0.3	Review firm responses to SOFA 11 datasets and related comments.
Kinealy, Paul	1/18/2023	0.5	Call with L. Lamesh and N. Schleifer (GK8) and R. Allison, J. Pogorzelski (A&M) re: updates on data requests for statements and schedules of GK8.
Kinealy, Paul	1/18/2023	0.7	Review updated SOFA and schedule drafts against source to ensure accuracy.
Pogorzelski, Jon	1/18/2023	1.3	Analyze updates to schedule assets to ensure accurate representation
Pogorzelski, Jon	1/18/2023	0.4	Internal call with A&M (R. Allison, J. Pogorzelski) re: Review of updates to statements of financial affairs for GK8 entities
Pogorzelski, Jon	1/18/2023	0.3	Internal working session with A&M (R. Allison, J. Pogorzelski) re: Review of updates to schedule of liabilities for GK8 entities

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Pogorzelski, Jon	1/18/2023	0.9	Analyze updated drafts of GK8's schedule of liabilities to ensure accuracy
Pogorzelski, Jon	1/18/2023	1.1	Verify payments to professionals related to the bankruptcy process to prepare the statement of financial affairs for GK8
Pogorzelski, Jon	1/18/2023	1.2	Analyze summary files of statements and schedules related to GK8 entities
Pogorzelski, Jon	1/18/2023	1.4	Analyze drafts of statement of financial affairs to verify updates are accurately reflected
Pogorzelski, Jon	1/18/2023	1.2	Update final drafts to statement of financial affairs for GK8
Pogorzelski, Jon	1/18/2023	0.5	Call with A&M (R. Allison, P. Kinealy, J. Pogorzelski) and GK8 (N. Schleifer) re: Review of drafts of statements and schedules for GK8 entities
Wadzita, Brent	1/18/2023	2.6	Review and QC sofa 3 working file to evaluate completeness of file and identify transactions requiring further company review.
Wadzita, Brent	1/18/2023	2.1	Review polygon blockchain to investigate certain unknown transactions re: DeFi protocols.
Wadzita, Brent	1/18/2023	1.6	Review data model re: statement four to review certain transactions between non-debtor workspaces.
Wadzita, Brent	1/18/2023	0.5	Internal call with H. Bixler, P. Kinealy (both A&M) to discuss current status of sofa three and sofa four amendment.
Allison, Roger	1/19/2023	0.6	Analyze final Schedule F drafts prior to filing re: accuracy, completeness, and presentation
Allison, Roger	1/19/2023	1.7	Analyze final SOFA summary re: accuracy and completeness
Allison, Roger	1/19/2023	1.3	Analyze final Schedule G drafts prior to filing re: accuracy, completeness, and presentation
Allison, Roger	1/19/2023	0.9	Call with Company (N. Schleifer, L. Lamesh, C. Ferraro), A&M (R. Allison, H. Bixler, J. Pogorzelski), and K&E (S. Briefel) re: Review of updated drafts to statements of financial affairs for GK8 entities
Allison, Roger	1/19/2023	0.3	Correspond with Celsius legal team re: confirmation of former directors employment dates
Allison, Roger	1/19/2023	0.4	Correspond with T. Walsh and A. Seetharaman re: treatment of unpaid employee compensation on the schedule of liabilities
Allison, Roger	1/19/2023	2.4	Analyze final SOFA drafts prior to filing re: accuracy, completeness, and presentation
Allison, Roger	1/19/2023	2.1	Analyze final asset and liability summaries re: presentation and accuracy
Allison, Roger	1/19/2023	1.7	Analyze final Schedule AB drafts prior to filing re: accuracy completeness, and presentation
Bixler, Holden	1/19/2023	0.8	Correspond and confer with A&M team re: K&E comments to GK8 SOFA.
Bixler, Holden	1/19/2023	0.8	Review proposed final S&S drafts.
Bixler, Holden	1/19/2023	1.1	Review updated global notes and K&E comments to same.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Bixler, Holden	1/19/2023	0.9	Call with Company (N. Schliefer, L. Lamesh, C. Ferraro), A&M (R. Allison, H. Bixler, J. Pogorzelski), and K&E (S. Briefel) re: Review of updated drafts to statements of financial affairs for GK8 entities
Bixler, Holden	1/19/2023	0.5	Call with B. Wadzita (A&M) re: blockchain coin transactions and blockchain crypto wallets.
Kinealy, Paul	1/19/2023	1.3	Analyze proposed final draft schedules and statements for correct presentation, formatting and accuracy.
Kinealy, Paul	1/19/2023	1.2	Analyze final edits from S. Briefel to schedules and global notes and instruct team re: processing of same.
Kinealy, Paul	1/19/2023	0.3	Review comments from Celsius legal re various SOFA datasets and instruct team re: same.
Pogorzelski, Jon	1/19/2023	0.9	Identify new creditor records in statements and schedules of GK8
Pogorzelski, Jon	1/19/2023	1.4	Analyze summary review files of statement of financial affairs to ensure data is properly disclosed for GK8
Pogorzelski, Jon	1/19/2023	1.2	Analyze updates to statements and schedules of GK8 to verify data is properly presented
Pogorzelski, Jon	1/19/2023	0.7	Process drafts of statements and schedules for GK8 entities
Pogorzelski, Jon	1/19/2023	0.6	Analyze updates to GK8's SOFA to ensure data is properly reflected
Pogorzelski, Jon	1/19/2023	0.9	Call with Company (N. Schliefer, L. Lamesh, C. Ferraro), A&M (R. Allison, H. Bixler, J. Pogorzelski), and K&E (S. Briefel) re: Review of updated drafts to statements of financial affairs for GK8 entities
Pogorzelski, Jon	1/19/2023	0.4	Analyze drafts of schedule of assets to verify all accounts from the balance sheet of GK8 are properly reflected
Wadzita, Brent	1/19/2023	1.7	Participate in call with D. Tappen, C. Nolan, C. Drummond (All CEL) re: crypto transaction typing, individual txs, counterparty mapping.
Wadzita, Brent	1/19/2023	0.5	Call with H. Bixler (A&M) re: blockchain coin transactions and blockchain crypto wallets.
Allison, Roger	1/20/2023	1.3	Update SOFA and schedules final drafts re: review notes
Allison, Roger	1/20/2023	1.8	Analyze updated SOFA and schedule summary presentations re: preparation for review with C. Ferraro (Celsius)
Allison, Roger	1/20/2023	0.7	Analyze filing version SOFA and schedules re: insure ensure final edits are captured in filing versions
Bixler, Holden	1/20/2023	0.5	Confer with A&M team re: GK8 SOFA / Schedule prep status.
Bixler, Holden	1/20/2023	1.1	Review filing drafts of S&S and comments to same.
Kinealy, Paul	1/20/2023	0.8	Review final drafts of statements and schedules for transmission to K&E for filing.
Kinealy, Paul	1/20/2023	0.3	Finalize global notes.
Kinealy, Paul	1/20/2023	0.4	Finalizing statements and schedules for filing.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Pogorzelski, Jon	1/20/2023	1.4	Verify updates in final drafts of schedule of assets for GK8 entities
Pogorzelski, Jon	1/20/2023	1.3	Analyze final drafts of schedule of liabilities for GK8 and related entities
Pogorzelski, Jon	1/20/2023	1.6	Analyze final drafts of statement of financial affairs for GK8
Pogorzelski, Jon	1/20/2023	1.1	Prepare final review files of statements and schedules of GK8
Pogorzelski, Jon	1/20/2023	0.7	Process final drafts of statements and schedules for GK8
Pogorzelski, Jon	1/20/2023	0.9	Evaluate final updates to statements and schedules of GK8
Pogorzelski, Jon	1/20/2023	1.3	Verify all outstanding issues have been resolved for statements and schedules of GK8
Wadzita, Brent	1/20/2023	2.1	Review company work on certain unidentifiable fireblocks transactions and further investigate on ETH blockchain explorer.
Wadzita, Brent	1/20/2023	2.3	Review counterparty coin master listing and aggregate follow ups for company.
Wadzita, Brent	1/22/2023	0.9	Participate in call with D. Tappen, C. Nolan, C. Drummond, M. Blecher (All CEL) re: non-retail coin transactions and off fireblocks transactional history.
Kinealy, Paul	1/23/2023	0.4	Analyze GK8 schedules turnover data for Stretto and instruct team re: same.
Wadzita, Brent	1/23/2023	1.1	Participate in call with D. Tappen, C. Nolan, C. Drummond, M. Blecher (All CEL) re: non-retail institutional lending coin transactions and off fireblocks transactional history.
Wadzita, Brent	1/23/2023	2.9	Working session to research off fireblocks coin transactions and investigate blockchain explores for supplemental information coin value.
Kinealy, Paul	1/25/2023	0.3	Analyze supplemental schedule data extracts for Stretto.
Wadzita, Brent	1/25/2023	1.1	Participate in call with D. Tappen, C. Nolan, C. Drummond, M. Blecher (All CEL) re: non-retail defi protocol coin transactions and off fireblocks transactional history.
Wadzita, Brent	1/25/2023	1.8	Review off fireblocks coin transaction data sources and aggregate data for sofa amendment.
Wadzita, Brent	1/26/2023	1.7	Working session with C. Drummond (CEL) to analyze and collect off fireblocks transactions.
Wadzita, Brent	1/26/2023	2.1	Review off fireblocks coin transactions on the terra blockchain explore to further understand flow of transaction.
Wadzita, Brent	1/26/2023	2.2	Review off fireblocks coin transactions on the Ethereum blockchain explore to further understand flow of transaction.
Wadzita, Brent	1/26/2023	1.4	Review off fireblocks coin transactions on the cardano blockchain explore to further understand flow of transaction.
Wadzita, Brent	1/27/2023	2.2	Prepare updated working file of off fireblocks coin transactions and investigate blockchain for supplemental information.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Wadzita, Brent	1/27/2023	2.1	Working session with C. Drummond (CEL) to research off fireblocks coin transactions and investigate blockchain for supplemental information.
Wadzita, Brent	1/27/2023	2.4	Update master working file for sofa 3 and sofa 3 to incorporate work to date re: off fireblocks transactions.
Wadzita, Brent	1/30/2023	1.4	Working session with C. Drummond (CEL) to analyze and collect supplemental off fireblocks transactions.
Wadzita, Brent	1/31/2023	2.4	Prepare updated working file of off fireblocks coin transactions and map wallets and transactional flow for sofa disclosure amendment.
Wadzita, Brent	1/31/2023	2.1	Working session with C. Drummond (CEL) to investigate off fireblocks tax's and other missing data points.
Subtotal		328.7	

TRAVEL

Professional	Date	Hours	Activity
Allison, Roger	1/25/2023	2.0	Travel to out of town client meeting
Allison, Roger	1/26/2023	2.0	Travel home from out of town client meeting
Subtotal		4.0	

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	1/3/2023	0.4	Review and provide comments on Core payment history analysis.
Brantley, Chase	1/3/2023	0.3	Correspond with K&E re: certain payments made to Core.
Brantley, Chase	1/3/2023	0.6	Finalize and share with K&E payment history schedule for Core.
Colangelo, Samuel	1/3/2023	1.5	Update mining vendor payment summary to include invoice components.
Colangelo, Samuel	1/3/2023	0.7	Assemble third party mining vendor payments and reconcile with bank transactions.
Colangelo, Samuel	1/3/2023	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius for w/e 1/6/23.
Brantley, Chase	1/4/2023	0.6	Correspond with the Company and vendor re: rejection of contract.
Brantley, Chase	1/4/2023	0.2	Respond to questions from K&E re: vendor request for payment of admin expenses.
Colangelo, Samuel	1/4/2023	0.4	Prepare initial draft of payment approval file for current week pay run.
Colangelo, Samuel	1/4/2023	0.4	Review Celsius AP and include in weekly payment approval file for w/e 1/6/23.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	1/4/2023	0.6	Update invoices due in current week in payment approval file.
Colangelo, Samuel	1/4/2023	0.5	Update payment approval file to include mining AP for w/e 1/6/23.
Colangelo, Samuel	1/4/2023	0.3	Correspond with A&M and Celsius regarding professional fee payment procedures.
Colangelo, Samuel	1/4/2023	0.2	Review mining invoices to confirm dates of service and payment ability for w/e 1/6/23.
Brantley, Chase	1/5/2023	0.3	Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run.
Brantley, Chase	1/5/2023	0.7	Analyze mining invoices for payment the week of January 6.
Colangelo, Samuel	1/5/2023	0.2	Correspond with Celsius regarding third party vendor payments per internal request.
Colangelo, Samuel	1/5/2023	0.3	Review vendor spend file and assemble payment list for third party vendor.
Colangelo, Samuel	1/5/2023	0.4	Finalize weekly payment approval file to reflect discussion with Celsius and distribute for approval.
Colangelo, Samuel	1/5/2023	0.5	Review Celsius' inputs to vendor spend reduction file and respond to related outstanding questions.
Colangelo, Samuel	1/5/2023	0.5	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	1/5/2023	0.3	Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	1/5/2023	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	1/5/2023	0.2	Update current week Serbia invoices in FDM tracker and include in payment proposal list for w/e 1/6/23.
Brantley, Chase	1/10/2023	0.2	Participate in call with P. Louriero (K&E) to review last invoice payment to Core.
Brantley, Chase	1/10/2023	0.3	Analyze mining power invoice for proprietary site and compare to prior invoice.
Colangelo, Samuel	1/10/2023	0.6	Update due invoices list in payment approval file for w/e 1/13/23.
Colangelo, Samuel	1/10/2023	0.5	Review Celsius AP and include in weekly payment approval file for w/e 1/13/23.
Colangelo, Samuel	1/10/2023	0.4	Prepare initial payment approval list for weekly cycle.
Colangelo, Samuel	1/10/2023	0.6	Reconcile payment tracker with payment confirmations received from Celsius.
Brantley, Chase	1/11/2023	0.4	Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run.
Brantley, Chase	1/11/2023	0.3	Correspond with the Company re: certain vendor claims being filed.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	1/11/2023	0.3	Analyze and provide comments on the weekly invoices approval list for the week ending January 13.
Brantley, Chase	1/11/2023	0.4	Analyze declaration of disinterestedness for latest OCP.
Brantley, Chase	1/11/2023	0.4	Correspond with team re: certain vendor invoices on hold.
Colangelo, Samuel	1/11/2023	0.2	Update current week Serbia invoices in FDM tracker and include in payment proposal list for w/e 1/13/23.
Colangelo, Samuel	1/11/2023	0.3	Correspond with A&M team regarding various third party vendor contract and payment status.
Colangelo, Samuel	1/11/2023	0.4	Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run.
Brantley, Chase	1/12/2023	0.3	Respond to questions from Centerview re: Core deposits.
Brantley, Chase	1/12/2023	0.7	Correspond with the Company re: certain vendor invoice on hold and inquiry into payment.
Brantley, Chase	1/12/2023	0.8	Analyze mining vendor payments for the week of January 13 and share questions with the Company.
Colangelo, Samuel	1/12/2023	0.5	Update payment approval file to include mining AP for w/e 1/13/23.
Colangelo, Samuel	1/12/2023	0.2	Review mining invoices to confirm dates of service and payment ability for w/e 1/13/23.
Colangelo, Samuel	1/12/2023	0.4	Assemble invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	1/12/2023	0.2	Assemble invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	1/12/2023	0.3	Finalize payment approval file for distribution.
Brantley, Chase	1/13/2023	0.3	Correspond with Kroll re: latest invoice for payment.
Brantley, Chase	1/13/2023	0.6	Correspond with the Company and K&E re: ongoing work provided by vendor and status of stipulation.
Colangelo, Samuel	1/13/2023	0.4	Review and update vendor master to reflect new vendors and updates statuses.
Colangelo, Samuel	1/13/2023	0.4	Review latest AP list to determine invoices already paid or to be flagged for discussion.
Colangelo, Samuel	1/13/2023	0.3	Assemble payment summary for professional fee payments and reconcile against new invoices.
Brantley, Chase	1/17/2023	0.4	Correspond with Company and K&E re: compliance vendor invoice.
Colangelo, Samuel	1/17/2023	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius for w/e 1/20/23.
Colangelo, Samuel	1/17/2023	0.2	Correspond with K&E regarding pre-petition treatment of third party vendor invoices.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	1/17/2023	0.4	Assemble third party vendor invoice summary including pre-/post-petition splits.
Colangelo, Samuel	1/17/2023	0.5	Review Celsius AP and include in weekly payment approval file for w/e 1/20/23.
Colangelo, Samuel	1/17/2023	0.7	Update due invoices list in payment approval file for w/e 1/20/23.
Colangelo, Samuel	1/17/2023	0.4	Prepare initial payment list for current week pay cycle.
Brantley, Chase	1/18/2023	0.4	Call with S. Colangelo (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	1/18/2023	0.2	Update current week Serbia invoices in FDM tracker and include in payment proposal list for w/e 1/20/23.
Colangelo, Samuel	1/18/2023	0.4	Call with C. Brantley (A&M) and Celsius to review invoices for approval in current week pay run.
Colangelo, Samuel	1/18/2023	0.3	Update proposed payment file per internal comments.
Brantley, Chase	1/19/2023	0.5	Analyze mining invoices for payment the week of January 20.
Colangelo, Samuel	1/19/2023	0.2	Review mining invoices to confirm dates of service and payment ability for w/e 1/20/23.
Colangelo, Samuel	1/19/2023	0.5	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	1/19/2023	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	1/19/2023	0.3	Finalize and distribute non-mining payment approval file for current week cycle.
Colangelo, Samuel	1/19/2023	0.2	Finalize and distribute mining payment approval file for current week cycle.
Colangelo, Samuel	1/19/2023	0.4	Update payment approval file to include mining AP for w/e 1/20/23.
Brantley, Chase	1/24/2023	0.2	Respond to questions from K&E re: payment of certain utility invoices.
Colangelo, Samuel	1/24/2023	0.2	Update current week Serbia invoices in FDM tracker and include in payment proposal list ofr w/e 1/27/23.
Colangelo, Samuel	1/24/2023	0.7	Reconcile payment tracking file with payment confirmations sent by Celsius for w/e 1/27/23.
Colangelo, Samuel	1/24/2023	0.7	Update due invoices list in payment approval file for w/e 1/27/23.
Colangelo, Samuel	1/24/2023	0.5	Review Celsius AP and include in weekly payment approval file for w/e 1/27/23.
Colangelo, Samuel	1/24/2023	0.4	Prepare initial payment list for current week pay cycle.
Colangelo, Samuel	1/25/2023	0.4	Call with Celsius to review invoices for approval in current week pay run.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Schreiber, Sam	1/25/2023	0.4	Analyze draft term sheet related to incremental mining capacity.
Brantley, Chase	1/26/2023	0.4	Call with J. Fan (Celsius) to review latest invoices received from certain mining vendor.
Colangelo, Samuel	1/26/2023	0.6	Prepare and distribute invoice level payment file for current week non-mining pay cycle.
Colangelo, Samuel	1/26/2023	0.2	Correspond with Celsius regarding dollarized cryptocurrency invoice payment.
Colangelo, Samuel	1/26/2023	0.2	Prepare and distribute invoice level payment file for current week mining related pay cycle.
Colangelo, Samuel	1/26/2023	0.3	Review mining invoices to confirm dates of service and payment ability for w/e 1/27/23.
Colangelo, Samuel	1/26/2023	0.5	Update payment approval file to include mining AP for w/e 1/27/23.
Colangelo, Samuel	1/26/2023	0.5	Update payment approval list per internal comments and status call.
Colangelo, Samuel	1/26/2023	0.4	Assemble payment and outstanding invoice summary for third party mining vendor.
Brantley, Chase	1/27/2023	0.6	Analyze schedule of vendor payment history and outstanding invoices and correspond with the Company on next steps.
Brantley, Chase	1/27/2023	0.3	Correspond with the Company and team re: payment of post-petition vendor invoices in USD.
Colangelo, Samuel	1/27/2023	0.5	Assemble outstanding invoice summary including pre-/post-petition splits for third party vendor.
Colangelo, Samuel	1/27/2023	0.6	Review latest AP list to determine invoices already paid or to be flagged for discussion.
Colangelo, Samuel	1/27/2023	0.5	Update vendor master to reflect new vendors and updates statuses.
Brantley, Chase	1/29/2023	0.2	Respond to questions from K&E re: certain utility vendor payments.
Brantley, Chase	1/30/2023	0.3	Continue to correspond with K&E re: certain utility vendor payments.
Colangelo, Samuel	1/30/2023	0.3	Correspond with Celsius regarding entity assignment for third party invoices.
Colangelo, Samuel	1/30/2023	0.3	Correspond with K&E regarding professional fee payment procedures.
Brantley, Chase	1/31/2023	0.3	Analyze proposed list of invoices for payment for the week ending February 3.
Colangelo, Samuel	1/31/2023	0.7	Update due invoices list in payment approval file for w/e 2/3/23.
Colangelo, Samuel	1/31/2023	0.8	Reconcile payment tracking file with payment confirmations sent by Celsius for w/e 2/3/23.
Colangelo, Samuel	1/31/2023	0.4	Review Celsius AP and include in weekly payment approval file for w/e 2/3/23.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
January 1, 2023 through January 31, 2023***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	1/31/2023	0.4	Prepare initial payment list for current week pay cycle.
Colangelo, Samuel	1/31/2023	0.4	Correspond with Celsius and K&E regarding third party vendor payments.
Subtotal		41.8	
<i>Grand Total</i>		2,625.1	

Exhibit E

*Celsius Network, LLC, et al.,
Summary of Expense Detail by Category
January 1, 2023 through January 31, 2023*

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Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
January 1, 2023 through January 31, 2023*

Airfare

Professional/Service	Date	Expense	Expense Description
Allison, Roger	1/23/2023	\$528.90	Airfare: Flight to Client on 1/25/23
Allison, Roger	1/23/2023	\$628.90	Airfare: Flight Home From Client on 1/26/23
Expense Category Total		\$1,157.80	

Lodging

Professional/Service	Date	Expense	Expense Description
Allison, Roger	1/25/2023	\$364.99	Hotel: Client Travel
Expense Category Total		\$364.99	

Meals

Professional/Service	Date	Expense	Expense Description
Colangelo, Samuel	1/17/2023	\$40.00	Individual Meals: Dinner at Office
Expense Category Total		\$40.00	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Bixler, Holden	1/31/2023	\$1,967.18	CMS Monthly Data Storage Fee.
Expense Category Total		\$1,967.18	

Transportation

Professional/Service	Date	Expense	Expense Description
Campagna, Robert	1/4/2023	\$45.00	Parking: Parking for meetings in office
Campagna, Robert	1/11/2023	\$45.00	Parking: Parking for meetings
Colangelo, Samuel	1/17/2023	\$11.00	Taxi: Uber from Office

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
January 1, 2023 through January 31, 2023*

Transportation

Professional/Service	Date	Expense	Expense Description
Campagna, Robert	1/24/2023	\$45.00	Parking: Parking - Celsius Hearing session
Allison, Roger	1/25/2023	\$47.21	Taxi: Uber to Hotel - Client Travel
Allison, Roger	1/25/2023	\$24.38	Personal Car Mileage: Commute to Airport - Client Travel
Allison, Roger	1/26/2023	\$27.91	Taxi: Uber to Client Meeting
Allison, Roger	1/26/2023	\$20.93	Taxi: Uber to Airport - Client Travel
Allison, Roger	1/26/2023	\$24.38	Personal Car Mileage: Commute from Airport - Client Travel
Allison, Roger	1/26/2023	\$56.00	Parking: Airport Parking
Expense Category Total		\$346.81	
<i>Grand Total</i>		<u><u>\$3,876.78</u></u>	